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City of

MANCHESTER

New Hampshire



ANNUAL REPORT

For the Years

1942 and 1943

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TWENTY-THIRD
ANNUAL REPORT
of the
CITY OF MANCHESTER
NEW HAMPSHIRE



For the Year Ending December 31, 1943

MANCHESTER CITY GOVERNMENT

1943

Mayor

WILFRED A. LAFLAMME Office, City Hall

Chosen at election in November, 1941. Salary, \$3,000 per annum.

Mayor's Secretary

Oliver M. Blood (Resigned)

Harlan A. Marshall Office, City Hall

Appointed by the Mayor. Salary, \$1,500 per annum.

Aldermen

- Ward 1. Henry F. Berry*
- Ward 2. Guy L. Foster
- Ward 3. Harry W. Bergquist
- Ward 4. John J. Hartnett
- Ward 5. Walter F. Healy
- Ward 6. William J. Booth
- Ward 7. Arthur J. Jean
- Ward 8. Albert W. Lacroix
- Ward 9. William J. Angers*
- Ward 10. Louis J. Head
- Ward 11. Francis H. Sweeney
- Ward 12. Albert R. Martineau
- Ward 13. J. Felix Daniel
- Ward 14. Michael S. Donnelly

* Appointed at special election to fill vacancies caused when Edwin A. Norton and James E. Hannon resigned to enter military service.

*Board of Aldermen**

STANDING COMMITTEES

- Accounts—Aldermen Angers, Jean, Sweeney.
 Bills on Second Reading—Aldermen Berry, Foster, Daniel.
 Cemeteries—Aldermen Foster, Berry, Bergquist, Lacroix, Booth.
 City Planning—Aldermen Healy, Hartnett, Head.
 Claims—Aldermen Booth, Donnelly, Sweeney.
 Enrollment—Aldermen Martineau, Berry, Sweeney.
 Finance—The Mayor, Aldermen Berry, Foster, Bergquist, Booth, Healy, Lacroix, Martineau.
 Lands and Buildings—Aldermen Head, Martineau, Lacroix.
 Licenses—Aldermen Daniel, Head, Healy.
 Lighting Streets—Aldermen Sweeney, Angers, Daniel.
 Streets and Sewers—Aldermen Lacroix, Donnelly, Daniel.
 Board of Recreation—Aldermen Bergquist, Head.
 Minor Offices—Aldermen Jean, Hartnett, Martineau.
 Radio—Aldermen Donnelly, Jean, Booth.
 Special Tax Committee—Aldermen Hartnett, Foster, Angers.

* First named Chairman.

Finance Commission

- Raoul E. Hebert, Chairman Term expires January, 1945
 Leon H. Rice Term expires January, 1946
 Carl S. Nute Term expires January, 1944
 Appointed by Governor for a term of three years. Salary, \$200 per annum.

City Auditor

- Noe Allard Office, City Hall
 Appointed by the Mayor and confirmed by Board of Aldermen in January annually. Salary, \$2,500 per annum.

City Treasurer

Frank D. McLaughlin Office, City Hall
Elected by Board of Mayor and Aldermen in January biennially.
Salary, \$2,500 per annum.

Collector of Taxes

J. Charles Durette* Office, City Hall
Elected by Board of Mayor and Aldermen in January biennially.
Term begins June 1. Salary, \$2,500 per annum.

Custodian of Deeded Property

J. Charles Durette* Office, City Hall
Term begins June 1. Salary, \$600 per annum.

* Reappointed to succeed William O. Corbin in January, 1943.

Assessors

Michael J. Healy, Chairman Term expires January, 1947
Edward J. Robitaille Term expires January, 1945
Eugene T. Sherburne Term expires January, 1949

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary: Chairman, \$2,800; Members of Board, \$2,500 per annum.

City Solicitor

Joseph J. Betley The Central Building
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary, \$1,600 per annum.

City Clerk

Michael J. Quinn* Office, City Hall
 Elected by the Board of Mayor and Aldermen in January biennially.
 Salary, \$3,000 per annum.

* Reappointed to succeed Clarence J. R. Hunter in January, 1943.

Purchasing Agent

Robert H. Letendre Office, City Hall
 Elected by the Board of Mayor and Aldermen in December for a term of
 three years. Salary, \$3,800 per annum.

Superintendent of Public Buildings

Maurice F. Fitzgerald Office, City Hall
 Elected in the month of April by Board of Aldermen for a term of four
 years. Salary, \$2,700 per annum. Term expires April, 1947.

Registrars of Voters

Donat H. Richer, Chairman Term expires May, 1944
 Harry R. Bennett Term expires May, 1946
 Michael E. Ahern, Clerk Term expires May, 1945

Appointed by Mayor and confirmed by Board of Aldermen in April for
 a term of three years. Salary: Members of Board, \$400 per annum;
 Clerk of Board, \$750 per annum.

Police Commission

Allan M. Wilson, Chairman Term expires September, 1944
 John F. County, Clerk Term expires September, 1945
 Joseph Laberge Term expires September, 1946

Appointed by the Governor for a term of three years. Salary:
 Chairman, \$150 per annum; Members of Commission, \$100 per annum.

Chief of Police

James F. O'Neil Office at Police Station
 Appointed by Commissioners. Salary, \$6,000 per annum.

Municipal Court

Alfred J. Chretien, Justice Salary, \$2,400 per annum
 William L. Phinney, Associate Salary, \$800 per annum

Appointed by Governor. Term until 70 years of age.

Robert C. Laing, Clerk Salary, \$1,200 per annum
 Joseph McCormack, Chief Probation Officer Salary, \$2,400 per annum
 Frank Lamarre, Probation Officer Salary \$2,000 per annum

Appointed by Justice. Term not limited.

Fire Commissioners

Wilfred T. Gelinas, Chairman Term expires May, 1945
 James J. Holland Term expires May, 1944
 Fred Hecker, Clerk Term expires May, 1946

Appointed by the Mayor and confirmed by Board of Aldermen in April
 for a term of three years. Salary: Clerk, \$150 per annum; Members of
 Commission, \$100 per annum.

Chief Engineer

Charles H. French Office, Central Station, Vine Street
 Elected by Board of Fire Commissioners. Salary, \$4,500 per annum.

Deputy Chief Engineers

Arthur J. Provost Salary, \$3,000 per annum
James J. Collins, Jr. Salary, \$2,900 per annum

Elected by Board of Fire Commissioners.

Sealer of Weights and Measures

Rodolphe Lemelin* Office, City Scales, Franklin Street

Appointed by the Mayor and confirmed by the Board of Aldermen
biennially in January. Salary, \$2,100 per annum.

* Reappointed to succeed George A. Wingate in March, 1943.

Board of Health

Jules O. Gagnon, M. D., Chairman Term expires February 1, 1945
James J. Powers, M. D. Term expires February 1, 1946
John F. Holmes, M. D., Clerk Term expires February 1, 1944

One member appointed by the Mayor annually in the month of January
for a term of three years. Salary, \$200 per annum. Office, Old Court
House, West Merrimack Street.

Health Officer

Howard A. Streeter, M. D. Salary, \$4,500 per annum

Appointed by Board of Health.

Board of Examiners of Plumbers

Leon H. Goulet, (Master) Term expires January 1, 1946
Hugh Taylor, (Journeyman) Term expires January 1, 1946
William M. Cullity, (Inspector) Term: Until successor is appointed

Three Members appointed by the Mayor and confirmed by the Board of Aldermen in January, two Members for a term of Five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

William M. Cullity, Chairman

George J. McQuaid, Clerk

City Physician

Gustave Lafontaine, M. D. Office, 1152 Elm Street

Elected by vote of the Board of Mayor and Aldermen in January,
biennially. Salary, \$1,600 per annum.

Department of Highways

Philip W. Sheridan Term expires January, 1944

Romeo F. Dusseault, Clerk Term expires January, 1945

Walter B. McGregor, Chairman Term expires January, 1946

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, \$250 per annum; Members of Board, \$200 per annum.

Surveyor

Napoleon P. Sevigny Office, City Hall

Elected by the Commissioners of Department of Highways. Salary,
\$5,000 per annum.

Commissioner of Charities

Frank X. Carroll Office, City Hall

Elected biennially at municipal election. Salary, \$3,000 per annum.

SCHOOL DEPARTMENT

School Committee

Wilfred A. Laflamme, Mayor, ex-officio, Chairman

Ward 1. Chester W. Jenks

Ward 2. Henry W. N. Bennett, M. D.

Ward 3. Hendry J. Clark

Ward 4. George H. Griffin

Ward 5. Philip W. Sheridan

Ward 6. John C. Horan

Ward 7. Clarence R. Cote

Ward 8. Patrick J. Sullivan

Ward 9. Wilmot G. Merrill

Ward 10. Frank L. McAllister,
Vice-Chairman of the Board

Ward 11. Robert Werner*

Ward 12. Albert Miville

Ward 13. Edgar F. Geoffrion

Ward 14. Daniel B. O'Connor

Chosen at the election in November, 1941, for a term of two years.

Salary, \$100 per annum.

Charles H. Martel Clerk of the Board

Appointed biennially by the Board. Salary, \$1,000 per annum.

* Deceased.

Superintendent of Schools

Austin J. Gibbons Office, 88 Lowell Street

Term expires July 1, 1944. Salary, \$7,000 per annum. \$5,000 paid by City of Manchester and \$2,000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendent

Augusta M. Nichols Term expires July 1, 1945

Nominated by members of School Board and elected by State Board of Education. Salary, \$3,250 per annum. \$1,250 paid by the City of Manchester, \$2,000 paid by State of New Hampshire.

Trustees of Carpenter Memorial Library

Wilfred A. Laflamme, Mayor, ex-office

Aretas B. Carpenter	Term expires October 1, 1944
Wilfred J. Lessard	Term expires October 1, 1950
Samuel P. Hunt	Term expires October 1, 1945
Maurice F. Devine	Term expires October 1, 1946
William J. Starr	Term expires October 1, 1947
Mrs. Mary C. Manning	Term expires October 1, 1948
W. Parker Straw	Term expires October 1, 1949

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

Librarian

Caroline B. Clement Salary, \$2,600 per annum
Elected by the Trustees of Library.

Water Commissioners

Wilfred A. Laflamme, Mayor, ex-officio

J. Brodie Smith, Chairman	Term expires January, 1949
Murray H. Towle	Term expires January, 1947
Charles A. Burke	Term expires January, 1946
D. Frank Shea, Clerk	Term expires January, 1945
Albert J. Precourt	Term expires January, 1944
Arthur H. St. Germain	Term expires January, 1948

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: \$200 per annum. Chairman, \$400; Clerk, \$400, per annum.

Superintendent of Water Works

Percy A. Shaw Office, Old Court House, West Merrimack Street
Chosen by Water Commissioners annually. Salary, \$6,000 per annum.

Assistant Superintendent

James A. Sweeney Salary, \$3,360 per annum

Trustees Board of Recreation and Aviation

Edgar L. Gadbois, Chairman	Term expires March 1, 1944
Edward T. Flanagan, Clerk	Term expires March 1, 1945
James F. O'Neil	Term expires March 1, 1946
Peter R. Poirier	Term expires January 1, 1944
Dana A. Emery	Term expires January 1, 1944

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of clerk, \$200 per annum.

City Planning Board

Alexis F. Bisson, Chairman	Term expires December 31, 1943
Romeo Lamy	Term expires December 31, 1945
Patrick J. O'Connell	Term expires December 31, 1946
William F. Howes, Clerk	Term expires December 31, 1947
Harry C. Jones	Term expires December 31, 1944
Arthur L. Franks, Chairman Parks and Playgrounds Commission, ex-officio.	
Ernest W. Graupner, Engineer Highway Department, ex-officio.	

Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. Two members serve ex-officio.

Board of Adjustment

John Joseph Lacey, Clerk	Term expires March 1, 1945
Walter J. Duda, Records Clerk	Term expires March 1, 1943
T. Henry Quigley,* Chairman	Term expires March 1, 1947
Edmond Boisvert*	
Edgar E. Goulet	Term expires March 1, 1946
Joseph T. Manseau*	} Term expires March 1, 1944
Adrian D. Manseau, Successor	

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, \$100 per annum.

* Deceased.

Trustees of Cemeteries

Agnes T. Bryson	Term expires January 1947
Harold M. Worthen	Term expires January, 1947
Arthur E. Card	Term expires January, 1944
John H. Rice	Term expires January, 1944
Fred W. Pingree	Term expires January, 1945
Mary C. Manning	Term expires January, 1945
Paul C. Beaudoin*	Term expires January, 1946
Arthur J. Sullivan	Term expires January, 1946

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

* Deceased.

Superintendent of All Cemeteries

John H. Erskine Office, Pine Grove Cemetery

Appointed by Trustees of Cemeteries. Salary, \$3,100 per annum.

Trustees of Cemetery Funds

Wilfred A. Laflamme, Mayor, ex-officio

Norwin S. Bean, Clerk Term expires January, 1950

Harry L. Additon Term expires January, 1945

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

Frank D. McLaughlin, Treasurer Salary, \$600 per annum

City Weigher

Michael J. Fahey Office, City Scales, Franklin Street

Elected by vote of Board of Mayor and Aldermen in January, biennially.
Salary, \$1,200 per annum.

Inspector of Petroleum

Carl Schellenberg Office, 265 Sullivan Street
 Elected by vote of Board of Mayor and Aldermen in January, biennially.

Parks and Playgrounds Commission

Peter J. Hampston	Term expires April 1, 1948
Arthur L. Franks, Chairman	Term expires April 1, 1947
Mrs. Elliot C. Lambert, Clerk	Term expires April 1, 1946
George O. Francoeur	Term expires April 1, 1945
Pierre J. Charron*	} Term expires April 1, 1944
Ernest Martel, Successor	

One member appointed annually by the Mayor in the month of March for a term of five years.

* Resigned.

Superintendent of Parks and Playgrounds

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, \$2,700 annually.

Art Commission

Maude Briggs Knowlton, Chairman	Term expires October 1, 1945
Fred W. Lamb, Clerk	Term expires October 1, 1944
Gabril Guertin	Term expires October 1, 1943

Appointed by the Mayor and confirmed by the Board of Aldermen in September for a term of three years.

Selectmen

WARD 1

Sherman L. Greer

Amedee A. Ledoux

J. Walker Wiggin

WARD 2

Leo Tardiff

Peter C. Hair

James R. Leary

WARD 3

Daniel C. Blais

Joseph A. Nerbonne

Walter Lacheta

WARD 4

Eric W. Hallquist

James F. Duffley

Francis P. O'Connell

WARD 5

Patrick J. Creighton

Napoleon Dulac

Joseph A. Noga

WARD 6

John D. Ainger

Albert T. Boisclair

John J. O'Connor

WARD 7

Joseph A. Martel

George A. Murray

Harold T. Laughlin

WARD 8

Armand H. Lemarier

Leo G. Ricard

William T. Mara, Jr.

WARD 9

Clarence F. Adams

Michael J. Walsh

Ernest J. Gladu

WARD 10

Marden W. Brooks

James J. Kearns

Harry Wehr

WARD 11

Joseph P. Lyons

John J. Murphy

Harry A. Wade

WARD 12

Alfred N. Champagne

Raoul J. Lalumiere

Everett E. Provencher

WARD 13

Roger E. Demers

Origene E. Lesmerises

P. Lorenzo Gauthier

Robert J. Jobin

WARD 14

Edward P. McGrail

Walter J. Makara
Salary, \$75.00 per term.

Moderators

- Ward 1. Winthrop Wadleigh
 - Ward 2. James R. Leary
 - Ward 3. Thomas E. Sheehan
 - Ward 4. Walter J. Burke
 - Ward 5. Jeremiah J. Healy, Jr.
 - Ward 6. William F. Barrett
 - Ward 7. Arthur J. Jean
 - Ward 8. Walter J. Labore
 - Ward 9. Edward W. Morris
 - Ward 10. Arthur Courtois
 - Ward 11. Hubert T. Carroll (in military service)
John E. Grace (pro tem)
 - Ward 12. Edward J. Martel
 - Ward 13. Edmond Allard
 - Ward 14. John A. Burke
- Salary, \$15 for each election or primary.
-

Ward Clerks

- Ward 1. John W. Leeman (in military service)
Hugh O. Barndollar (pro tem)
 - Ward 2. Wilfred LaChance
 - Ward 3. Louis I. Martel, Jr.
 - Ward 4. James K. Clougherty
 - Ward 5. Edward J. Boyle (in military service)
Thomas E. Linehan (pro tem)
 - Ward 6. Frank X. Cashin
 - Ward 7. Francis J. Heroux
 - Ward 8. Adelard J. Pelissier
 - Ward 9. John J. Kelley
 - Ward 10. Thomas Parkinson, Jr.
 - Ward 11. Clifford M. Pierce
 - Ward 12. Ernest G. April
 - Ward 13. Paul H. Daniel
 - Ward 14. Rosario J. Lasselle
- Salary, \$95.00 per term.

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1943

BRIDGES	Lands	Buildings	Equipment	Total
Amoskeag Falls Bridge	\$150,000.00
Colias Brook Bridge	7,000.00
Elm Street Bridge	50,000.00
Goffs Falls Bridge, Brown Avenue	3,500.00
Granite Street Bridge	200,000.00
Granite Street Bridge, end of Parker Street	6,000.00
Kelley Street Bridge	115,000.00
Noire Dame Bridge	800,000.00
Print Works Bridge, Granite Street	15,000.00
Proctor Avenue Bridge	4,000.00
Queen City Bridge	900,000.00
Second Street Bridge	60,000.00
South Main Street Bridge	40,000.00
Totals	\$2,350,500.00

CITY CEMETERIES	Lands	Buildings	Equipment	Total
Amoskeag Cemetery, Goffstown Road	.....	.....	\$76.95	\$1,176.95
Brown Avenue Cemetery	200.00	.....	.....	200.00
Huse Cemetery, Mammoth Road	870.00	.....	.....	870.00
Huse Cemetery, Young-Sunrise	1,000.00	.....	.....	1,000.00
Merrill Cemetery, Huse Road	200.00	.....	.....	200.00
Pine Grove Cemetery, Brown Avenue	444,760.00	\$83,890.00	\$13,712.33	542,362.33
Piscataquog Cemetery, Milford-Bowman Streets	7,500.00	.....	47.10	7,547.10
Squog Cemetery, Bowman Street	850.00	.....	.....	850.00
Stowell Cemetery, Bodwell Road	7,975.00	.....	.....	7,975.00
Valley Cemetery, Pine Street	\$230,000.00	20,000.00	426.60	250,426.60
Totals	\$694,455.00	\$103,890.00	\$14,262.98	\$812,607.98

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1943

FIRE STATIONS				
	Lands	Buildings	Equipment	Total
Candia Road, Hose House .....	.....	\$800.00	.....	\$800.00
Central Station, Vine Street	\$25,250.00	140,000.00	\$73,281.00	238,531.00
Lake Avenue Engine House	3,500.00	32,000.00	25,555.00	61,055.00
Main Street Engine House	4,500.00	32,000.00	12,670.00	49,170.00
Mammoth Road Hose House, (not used)	2,850.00	1,250.00	.....	4,100.00
Nashua-Maple Streets House	2,590.00	8,500.00	12,430.00	23,520.00
Rimmon Street Engine House	1,200.00	28,800.00	22,610.00	52,610.00
Riverside Hose, Front Street .....	.....	400.00	.....	400.00
Somerville Street Engine House	1,200.00	30,800.00	12,550.00	44,550.00
South Elm Street Engine House	880.00	6,100.00	12,055.00	19,035.00
South Main Street Engine House	1,200.00	30,000.00	10,302.00	41,502.00
Webster Street Engine House	2,650.00	30,000.00	22,725.00	55,375.00
Weston Street Engine House	1,500.00	23,000.00	11,870.00	36,370.00
Weston Street Drill Tower .....	.....	5,000.00	500.00	5,500.00
Fire Alarm Telegraph .....	.....	.....	125,934.00	125,934.00
Totals	\$47,320.00	\$368,650.00	\$342,482.00	\$758,452.00

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1943

SCHOOLS					
	Lands	Buildings	Books	Equipment	Total
Administration Building, Lowell-Chestnut Streets	\$10,000.00	\$20,000.00		\$7,590.10	\$37,590.10
Amoskeag School, Front Street	900.00	20,000.00	\$1,930.67	957.74	23,788.41
Ash Street School, Bridge-Maple Streets	21,800.00	57,000.00	3,706.94	85,025.36	120,276.41
Bakersville School, Elm-Queen City Avenue	9,000.00	100,000.00	4,619.22	6,657.19	120,276.41
Brown School, Amory-Alcove Streets	7,800.00	52,000.00	3,387.82	2,425.76	65,613.58
Central High School, Concord-Beech Streets	29,700.00	320,300.00	5,257.37	46,835.03	452,092.40
Chandler School, Concord-Ashland Streets	5,340.00	50,000.00	4,063.70	15,838.69	62,621.92
Corey Manual Training School, 250 Concord Street	2,125.00	9,875.00			27,838.69
Crystal Lake School, Bodwell-Corning Roads	100.00	1,550.00			1,650.00
Franklin Street School, Franklin Street	24,000.00	273,800.00	4,280.25	8,890.48	310,979.73
Goffs Falls School, Brown Avenue	2,000.00	28,000.00	1,048.84	964.10	32,012.91
Hallsville School, Jewett-Hayward Streets	4,400.00	50,200.00	4,786.10	511.63	68,897.73
Harvey District School, South Willow Street	100.00	12,000.00	666.80	428.33	13,195.13
Hillland School, Titus Avenue	3,750.00	70,000.00	4,457.81	2,482.35	80,690.16
Lincoln Street School, Merrimack-Lincoln Streets	20,000.00	57,000.00	3,524.77	3,272.18	83,795.95
Maynard School, Merrimack-Union Streets	9,000.00	75,000.00	3,507.29	3,872.30	91,379.59
Parker School, South Main Street	6,000.00	40,000.00	2,795.03	2,988.08	51,783.11
Pearl Street School, Pearl Street	4,260.00	25,000.00	1,485.27	1,580.47	32,325.74
Practical Arts High School, Concord Street	32,780.00	948,000.00			980,780.00
Rimmon School, Dubuque-Amory Streets	4,150.00	35,000.00			39,150.00
Spring Street School, Spring Street	11,550.00	25,000.00			36,550.00
Stark District School, River Road	500.00	1,800.00			2,300.00
Straw School, Chestnut Street	16,200.00	45,000.00	3,367.99	3,127.22	67,695.21
Varney School, Bowman-Varney Streets	8,560.00	50,000.00	4,018.75	4,703.96	67,282.71
Webster Mills School, Island Pond Road	100.00	700.00			800.00
Webster School, (new) Elm-Bennington-Bay Streets	15,000.00	185,000.00			216,564.82
Webster Street School, Webster-Chestnut Streets	16,710.00	57,000.00	4,233.07	12,331.75	73,710.00
West Side High and Main Street Schools, Main-Conant Streets	16,680.00	593,320.00	23,603.94	30,639.73	654,243.67
Weston School, Hanover Street	3,500.00	53,000.00	1,531.02	1,099.69	61,130.71
Wilson School, Wilson-Athurn Streets	8,320.00	92,000.00	4,385.72	4,385.72	109,536.54
Youngsville School, Candia Road	2,000.00	\$4,000.00	2,223.32	4,265.52	61,488.84
Storehouse and Janitors' Supplies			575.00	1,792.00	2,367.00
Household Economics				12,424.54	12,424.54
Totals	\$296,525.00	\$3,401,545.00	\$143,612.27	\$186,798.72	\$4,028,480.99

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1943

PUBLIC BUILDINGS			Buildings	Equipment and Supplies	Total
	Lands				
Carpenter Memorial Library	\$71,400.00		\$328,600.00	\$409,903.00	\$809,903.00
Isolation Hospital	16,000.00		121,000.00	13,645.25	130,645.25
Golf Course	132,200.00		12,000.00	3,457.09	147,657.09
City Hall:	350,000.00		110,000.00	.....	460,000.00
Mayor .....	.....		.....	1,451.46	1,451.46
Aldermen .....	.....		.....	855.00	855.00
Auditor .....	.....		.....	3,075.00	3,075.00
Treasurer .....	.....		.....	760.00	760.00
Tax Collector .....	.....		.....	3,822.00	3,822.00
City Clerk .....	.....		.....	3,228.00	3,228.00
City Hall .....	.....		.....	1,951.36	1,951.36
Assessors .....	.....		.....	36,662.60	36,662.60
Board of Registrars .....	.....		.....	677.00	677.00
Department of Buildings .....	.....		.....	4,252.00	4,252.00
Charities Department .....	.....		.....	2,069.05	2,069.05
Highway Department .....	.....		.....	6,788.00	6,788.00
Board of Adjustment .....	.....		.....	337.75	337.75
Planning Board .....	.....		.....	92.50	92.50
Purchasing Department .....	.....		.....	773.00	773.00
City Yards, Franklin-Granite-Valley Streets (includes Incinerator)	153,000.00		171,000.00	162,687.43	486,637.43
Old Battery Building, Manchester Street	2,000.00		10,000.00	3,656.00	15,656.00
Old Court House, Franklin Street	27,000.00		28,000.00	214.60	55,214.60
Health Department .....	.....		.....	5,171.25	5,171.25
Water Department (Details given in Separate Report Issued by Manchester Water Works)	909,940.65		924,518.23	3,331,459.67	5,165,918.55
Police Station	19,250.00		78,750.00	32,209.74	130,209.74
Public Scales .....	.....		.....	542.40	542.40
Sealer of Weights and Measures .....	.....		.....	449.70	449.70
Totals	\$1,680,790.65		\$1,783,868.23	\$4,030,190.85	\$7,494,849.73

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1943

CITY OF MANCHESTER

21

PARKS AND PLAYGROUNDS					Lands	Buildings	Equipment	Total
Bath House, Willow Rear					\$32,000.00	\$1,075.00	.....	\$1,075.00
Cemetery Brook Park, Pine to Lincoln Streets					1,500.00	.....	.....	32,000.00
Crystal Lake Bath House, Bodwell Road					11,400.00	15,000.00	.....	16,500.00
Derryfield Park, Bridge Street					10,000.00	9,130.00	.....	123,130.00
Gossler Park, Blucher-Dubuque Streets					99,000.00	.....	.....	10,000.00
Hanover Common, Hanover Street					5,000.00	.....	.....	99,000.00
Harriman Park, Hall-Central-Lake Avenue					45,200.00	.....	.....	5,000.00
Lafayette Park					50,000.00	14,800.00*	.....	60,000.00
Livingston Park and Swimming Pool					55,000.00	50,000.00	.....	100,000.00
Manchester Athletic Field, Valley-Maple Streets					769,500.00	51,250.00	\$783.20	107,033.20
Merrimack Common, Elm Street					78,900.00	.....	.....	769,500.00
Park Common, Lake					11,400.00	.....	.....	78,900.00
Parker Common, Maple Street					10,000.00	.....	.....	11,400.00
Parker, Walter M. Playground, Marion-McGregor Streets					22,300.00	.....	.....	10,000.00
Prout Park, Young Street					49,000.00	.....	.....	22,300.00
Pulaski Park, Pine-Bridge Streets					10,000.00	.....	.....	49,000.00
Queen City Playground, Queen City Avenue					35,000.00	.....	.....	10,000.00
Recreation Grounds, Goffstown Road, Rear					17,150.00	27,400.00	.....	35,000.00
Rock Rimmon Park and Swimming Pool					18,000.00	10,000.00*	.....	44,550.00
Simpson Park, Notre Dame Avenue					60,000.00	615.00	.....	28,000.00
Stark Park					11,000.00	.....	.....	60,615.00
Stevens Park, Lake Avenue-Mammoth Road					20,900.00	.....	.....	11,000.00
Sweeney Park, South Main Street					183,000.00	.....	.....	20,900.00
Victory Park, Concord-Amherst Streets					8,585.00	.....	.....	183,000.00
West Side Park, Wheelock Street .....					.....	.....	.....	8,585.00
Public Comfort Station, Merrimack Common					1,200.00	15,000.00	65.25	15,065.25
Smyth Tower, Smyth Road .....					.....	32,500.00	.....	3,500.00
Soldiers' Monument, Concord Common .....					.....	4,500.00	.....	32,500.00
Soldiers' Monument, Hanover Common .....					.....	25,000.00	.....	4,500.00
Soldiers' Monument, Merrimack Common .....					.....	35,000.00	.....	25,000.00
Soldiers' Monument, Pulaski Park .....					.....	4,000.00	.....	35,000.00
Soldiers' Monument, Sweeney Park .....					.....	.....	25,580.55	4,000.00
Parks and Commons, Supplies and Equipment on hand .....					.....	.....	.....	25,580.55
Totals					\$1,717,635.00	\$297,570.00	\$26,429.00	\$2,041,634.00

* Denotes Improvements.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1943

MISCELLANEOUS				
	Lands	Buildings	Equipment	Total
Ward 2, Budget Street	\$4,500.00	\$3,500.00	.....	\$8,000.00
Ward 5, Lake Avenue	1,500.00	5,000.00	.....	6,500.00
Ward 11, Clinton Street	700.00	4,500.00	.....	5,000.00
Manchester Airport, Woodlawn Avenue	21,860.00	55,300.00	.....	77,160.00
Property Deeded to City for Non-Payment of Taxes	158,835.00	91,085.00	.....	249,920.00
Vacant Lands	3,181.00	.....	.....	3,181.00
Totals	\$190,576.00	\$159,185.00	.....	\$349,761.00

GENERAL SUMMARY				
	Lands	Buildings	Books	Totals
City Bridges	\$2,350,500.00	.....	.....	\$2,350,500.00
City Cemeteries	\$694,455.00	\$103,890.00	.....	\$812,607.98
Fire Stations	47,320.00	368,650.00	.....	758,452.00
Schools	296,525.00	3,401,545.00	\$143,612.27	4,028,480.99
Public Buildings	1,680,790.65	1,783,868.23	.....	7,494,849.73
City Parks and Playgrounds	1,717,635.00	297,570.00	.....	2,041,634.00
Miscellaneous	190,576.00	159,185.00	.....	349,761.00
Totals	\$4,627,301.65	\$6,114,708.23	\$143,612.27	\$17,836,285.70

CITY OF MANCHESTER

NEW HAMPSHIRE

AUDIT REPORT

For the Fiscal Year Ended December 31, 1943



Made by

LEONARD D. RICCIO

Certified Public Accountant

MANCHESTER, N. H.

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CERTIFICATE OF AUDIT

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1943. I have reviewed the system of internal control and the accounting procedures and have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith subject to my comments, qualification and suggestions which are a part of this report, fairly reflect the financial condition of the City of Manchester as at December 31, 1943, and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO,
Certified Public Accountant.

*To the Honorable Board of Mayor and Aldermen
City of Manchester, New Hampshire.*

GENTLEMEN :

Pursuant to our agreement, I have examined the accounts and records of the City of Manchester for the year ended December 31, 1943 and submit herewith my report comprising exhibits, supporting schedules and comments

SCOPE OF AUDIT

I conducted the examination for the year under review by means of analyses, verifications and independent corroborations followed through by departments and substantiated by examination of the financial resolutions. Amplification of the scope of audit appears in the comments under each subject.

The books are kept on a cash-accrual basis. Except for the Taxes and Accounts Receivable, the books during the year reflect Cash Receipts and Disbursements but as at December 31, 1943 the unpaid departmental commitments were recorded to reflect the outstanding liability.

BALANCE SHEET—REVENUE ACCOUNTS—EXHIBIT A

The Balance Sheet for Revenue Accounts reflects the financial condition of the City of Manchester as at the close of business on December 31, 1943 insofar as the revenue accounts are concerned. Separate Balance Sheets for Non-Revenue, General Indebtedness, Trust and Investment Funds are incorporated in this report under their respective heads.

Cash on Hand and in Banks \$442,846.79

The cash on hand in the City Treasurer's office was verified by actual count as at the close of business August 31, 1944. The cash in bank was reconciled with the bank statements as of August 31, 1944 and all balances confirmed directly to me by the various depositories. Cash balances as at December 31, 1943 were reconciled with the verification of cash as at August 31, 1944 as shown in Exhibit A—Schedule 1.

Cash on hand and in banks in custody of the several department officials was verified during the course of my examination and reconciled to December 31, 1943.

The cash reconciliation embodies both Revenue and Non-Revenue Accounts as there is no segregation of these items in the City Treasurer's office.

It is to be noted that \$297,584.18 of the Revenue Cash is the free cash balance available for city purposes. The remaining \$135,892.81 is held by the City in the capacity of a Trustee.

Taxes Receivable \$185,173.32

Exhibit A—Schedule 2 discloses a difference of \$32.44 between the detail and the control in the Taxes Receivable—Levy of 1943. With this exception, the Taxes Receivable unpaid are in agreement with the records in the Tax Collector's office which in turn coincides with the control in the City Auditor's office. Unpaid property taxes as well as a large number of poll taxes were substantiated by direct notices as at September 30, 1944.

Tax Titles \$5,711.66

Tax Deeds \$23,233.47

The above records properties acquired for the non-payment of taxes. A listing of these accounts was in agreement with the control accounts in the City Auditor's office. Tax Titles were verified as at September 30, 1944 by direct correspondence.

Departmental Accounts Receivable \$7,132.28

The records in the City Auditor's office substantiating the above were checked in detail with corresponding verification of departmental records. No attempt was made to circularize the above as a large number were covered by writs. Exhibit A—Schedule 4 details the activity for the year; Schedule 5 ages the accounts. During the year \$4,147.19 representing Non-Revenue Accounts Receivable were transferred to that title in the Non-Revenue Balance Sheet.

Accounts Receivable—Water Department \$49,735.07

The Water Department Accounts Receivable were examined as at the close of business September 16, 1944 and reconciled to December 31, 1943 as well as to the records maintained by the City Auditor on those dates. Requests for confirmation were sent to all of the outstanding accounts as at September 16, 1944 to which a substantial number replied in concurrence.

The cash collection of \$9,023.75 for the period December 23 to 31, 1943 not deposited with the City Treasurer is shown in the balance sheet as cash in the hands of city officials.

Investments Water Department \$90,000.00

This item comprises nine \$10,000.00 U. S. Government Savings Bonds Series "G" 2½% due in 1955 numbers X362161G to X362165G inclusive and X329769G to X329772G inclusive purchased in accordance with the provisions of the Public Laws of 1943, Chapter 160 and is reserved for future construction. These bonds are held by the City Treasurer and were examined by me.

Current Debt \$104,238.47

The above caption records the outstanding liability as at December 31, 1943 of the various departments as detailed on Exhibit A—Schedule 6 in the amount of \$91,549.47. It also includes Withholding Taxes and Firemen's Retirement Funds unpaid as at December 31, 1943, amounting to \$12,689.00.

I have examined all entries in the Temporary Loan Account recording tax anticipation notes, as well as the cancelled notes paid during the current year.

Appropriation Balances \$138,122.68

The amount carried forward to the year 1944 is reflected in the above item; Exhibit G details the activity of this account.

Some of the credit transfers record the Accounts Receivable charged by the various departments. Chapter 7—Section 13 of the City Ordinances states:

"All cash receipts of the general city departments shall be paid into the City Treasury and shall be credited to the current revenue account of the city unless otherwise provided for by statute, with the exception that all departmental cash receipts that are reimbursed for expenditures made from loan appropriations shall be credited to the original appropriation."

The above section has not been complied with. If the credits are to be made to the Current Revenue Account of the City in accordance with the ordinance, the department rendering the services would be penalized to the extent of the expenses incurred in rendering such services. While the department's appropriation should be equitably reimbursed for its actual outlay, that portion of the charges representing the element of profit should be credited to the Current Revenue Account. Because crediting the department with a profit is tantamount to appropriating funds, a power vested solely in the Board of Mayor and Aldermen.

Exhibit G—Schedule 5 tabulates the summary of payroll for the fiscal year ended December 31, 1943.

Water Revenue \$49,735.07

This item comprises uncollected Accounts Receivable of the Water Department reserved for the Water Department Appropriation when collected.

Water Department Reserve for Construction \$90,000.00

This is an offset to the Investment Water Department account shown on the asset side of the Balance Sheet.

Revenue of 1943 and Prior Years \$413,448.22

The above caption comprises the accumulated surplus—Exhibit A—Schedules 7 and 7A set forth the details of this account for the year under review.

The Estimated Revenue Account, a detail of which is shown in Schedule 7B represents revenue of the City other than taxes, water revenue and borrowings.

The budgetary estimate of \$300,000.00 when compared with the amount credited to Estimated Revenue of \$251,920.41 shows that it was over-estimated by \$48,079.59. Since the Budgetary Estimated Revenue is embodied in the total budgetary credits available for appropriations, careful consideration should be given towards more nearly equalizing the two.

Revenue of 1944 \$600.25

The fees collected in December, 1943, for Sunday permits covering the year 1944 and paid to the City Treasurer on December 31, 1943 are reflected in the above account.

Tailings \$5,060.44

Tailings represents a reserve for outstanding checks for unclaimed wages and miscellaneous items.

Athletic Funds \$2,627.46

The balance shown under this heading records the unexpended balances in the custody of the City Officials in connection with athletic programs of the high schools. The cash for this account is included in the cash on hand and in banks.

BALANCE SHEETS NON-REVENUE ACCOUNTS—EXHIBIT B

The Balance Sheet for the Non-Revenue Accounts reflects the unexpended appropriation balances of Bond issues as at December 31, 1943. I examined the Resolutions passed by the Board of Mayor and Aldermen, and approved by the Finance Commission during 1943.

Cash on Hand and in Banks \$58,695.35

Verification of the above cash was included with the verification of Cash on Hand and in Banks in Exhibit A—Schedules 1 and 1A. This was necessarily so because all cash is included in one general account, there being no segregation of cash between Revenue and Non-Revenue Accounts in the office of the City Treasurer. The above amount was established

by means of General Journal Entries by the City Auditor to give effect to the Non-Revenue transactions. Consideration should be given to segregating and reporting separately Non-Revenue cash items and eliminating to a large extent the present undesirable practice of effecting cash adjustments by means of General Journal Entries in the office of the City Auditor.

Accounts Receivable \$44,089.86

The records of the City Auditor's office substantiating the above were checked in detail with corresponding verification of departmental records. No attempt was made to circularize the above as a large number are covered by writs. Exhibit B—Schedule 1 details the activity of this account for the year; Schedule 1A ages the accounts.

Appropriation Balances \$58,695.35

This item consists of unexpended appropriation balances in the Bond Issues, a detail of which is shown in Exhibit H. During the year the City Auditor was duly authorized to transfer \$2,144.03 of unexpended balances from some of the Highway Department Bond Issue Accounts to the Highway Department New Equipment Bond Issue and \$8,689.69 from various other Bond Issue Accounts to the Fire Department New Equipment Bond Issue Account for the purpose of buying new equipment.

Non-Revenue Reserve \$4,089.86

This item comprises uncollected Accounts Receivable reserved for appropriations when collected.

BALANCE SHEET GENERAL INDEBTEDNESS—EXHIBIT C

The Balance Sheet General Indebtedness discloses the city liability with respect to borrowings on both Serial Bonds and Long Term Serial Notes as at December 31, 1943.

Net Bonded Debt \$2,961,500.00

The bonded indebtedness of the city in the above amount as at December 31, 1943 is detailed in Exhibit C—Schedule 1.

I examined proper authorization for all loans made and further examined all cancelled bonds and interest coupons paid during the year under review. Matured bonds and coupons outstanding at the close of the year were reconciled to the bank statements and independent verification submitted by the various depositories. In the case of the Manchester Trust Company there is an excess cash in the bank of \$631.87 as at December 31, 1943. In due time this should be transferred to the general funds.

Notes Payable \$23,500.00

The unmatured Long Term Serial Notes held by the Trustees of Cemetery Funds is exhibited in Schedule 2. All cancelled notes maturing during the period under review were produced for my inspection.

BALANCE SHEET—TRUST AND INVESTMENT FUNDS

The Balance Sheet, Trust and Investment Funds records the assets and sources of such assets in the custody of the City Treasurer and the Library Trustees.

Library Trust Funds \$104,939.21

The above item consists of cash on deposit in banks in the amount of \$102,439.21 and investment in War Bonds in the amount of \$2,500.00. All of the cash in banks whether in the custody of the City Treasurer or the Library Trustees was verified by examining pass books and verifying the bank statements as well as by independent confirmation by the various depositories. The War Bonds were inspected in the presence of the Treasurer of the Library Trustees. Detail of the above is shown on Exhibit D—Schedule 5.

Cemetery Trust Funds \$795,039.10

The caption above consists of cash on deposit in banks totalling \$430,039.10 detailed in Exhibit D—Schedule 2 and Securities amounting to \$365,000.00 detailed in Schedule 4. The cash was verified by examination of the pass books of the various savings banks and by direct confirmation from the depositories. Securities were examined in the presence of the Treasurer of Cemetery Funds.

Other Funds \$58,810.30

This item consists of cash on deposit in savings banks and in the custody of the City Treasurer as detailed in Schedule 3, and was verified by inspection of pass books and direct confirmation by the banks.

In the course of examining the Library records, there were found two accounts in the Amoskeag Savings Bank, one in the name of Manchester City Library showing a balance of \$263.91, and the other in the name of Caroline B. Clement, Librarian with a balance of \$70.25 not included in the city books. The first item originated when miscellaneous cash items on hand were deposited upon the installation of the present accounting system and the second one represents unrefunded deposits made by visitors on books to be taken out. These amounts should be turned over to the City Treasurer and the proper accounts credited.

There was also found in the School Department an amount of \$4,726.96 on deposit in the Manchester Savings Bank, known as the Clark Prize Speaking Fund, established to provide prizes for speaking contests. The original fund has grown considerably inasmuch as the receipts have frequently been greater than the expenses involved. Since this item is not recorded in the city books, I suggest that this be done with the proviso that the School Department continue to administer this fund.

Another fund aggregating \$8,864.93 is held in the School Department and is known as the Cafeteria Fund which is the accumulation of profits resulting from the operation of the cafeterias.

Due consideration should be given to the problem of placing responsibility in case any liability should accrue to the city from the operation of such an independent project which is without official authorization. It should also be decided to what extent the fund transactions should be recorded in the city books. As its exact status was not determined, an examination of the fund was not included in the scope of my audit.

There was no trust accounting in the office of the City Auditor for the period under review nor did I find any provisions for regular reporting to the City Auditor of the financial transactions in the Trust and Investment Funds. Inasmuch as the city is responsible for the Cemetery and some of the other funds, it is my recommendation that some provision be made for reporting to the City Auditor and for internal auditing by him wherever the city is concerned.

It is advisable to require the presence of at least two Trustees of any particular fund when the Safe Deposit Box in which its securities are kept is opened.

CASH RECEIPTS AND DISBURSEMENTS—EXHIBITS E AND F

A complete classification of the Receipts and Disbursements are shown on the above exhibits. They are in agreement with the control records of the City Auditor and have been checked in detail to both the City Treasurer's report of Cash Received and Treasury Warrants. Vendors' invoices paid during five months were examined.

STATEMENT OF TAX RATES AND TAX LEVIES

Exhibit K is a statement of Tax Rates and Tax Levies for the years 1933 to 1943, inclusive and outline pertinent information relative to the tax laws.

DEPARTMENTAL COMMENTS

Highway Department—Exhibits I and J

Exhibit I is a statement of the financial ledger of the Highway Department. It is to be noted that the lump sum appropriation of \$385,000.00 is distributed by the department to all the sub-classifications except Administration and Transportation, Equipment and Supplies, the theory being that these charges should be apportioned to the operating departments. However, I wish to call attention to the Total Charges column and the Departmental Appropriation Balances in the last two columns. Whether or not these items of cost and corresponding balances truly reflect the status of the department cannot be determined except by an exhaustive check and the compilation of actual equipment operating costs as a basis for equipment rental charges.

Exhibit I—Schedule 1 is a comparative statement of the General Ledger in the City Auditor's office with the Departmental Ledger. Differences are explained in my foot notes on the schedule. In the case of credits arising out of Accounts Receivable, the general policy to be followed should conform to the interpretation of Chapter 7—Section 13 referred to in the caption Appropriation Balances.

The inter-departmental transfers in the Highway Department records do not appear on the general books, nor in my opinion should they since obviously they are an allocation of charges all within the Highway Department.

Exhibit J is a statement of the Appropriation Highway Department Non-Revenue Accounts. Transfers from Non-Revenue Appropriations in the amount of \$39,823.69 were made to Revenue Appropriation and were approved by the Commissioner and Surveyor. These transfers were lower than the previous year and it is advisable insofar as is practicable that all charges whether payrolls or bills be allocated directly to the Bond Issues at the time they are incurred. The rates charged for the use of equipment could not be substantiated by cost figures in the department, but were lower than the previous year and an attempt is now being made to establish rates based on actual costs.

Exhibit J—Schedule 1 is a comparative statement of the General Ledger with the Highway Department Ledger.

I noted that the allocation of the payroll charges is based upon a distribution record submitted and signed by the time-keeper and that there is no independent check of this distribution. The distribution is of sufficient importance to warrant establishing an internal control.

The City Treasurer

The City Treasurer carries in one general cash account all money and funds belonging to the city, both Revenue and Non-Revenue. I believe

that the accounting for the Revenue and Non-Revenue Accounts should be segregated and reported separately.

I examined a substantial number of payroll and voucher checks during the period under review. Payroll checks are made payable to the employee or bearer and when endorsed by someone other than the payee, the city does not obtain proper receipt nor does it protect the employee if the check is lost or misplaced.

I recommend deleting the phrase "or bearer" from the payroll checks.

Chapter 7—Section 14 states:

"All payrolls shall be examined and approved by the department heads and by the Mayor and shall then be delivered to the City Auditor. After approval by the City Auditor, he shall issue a warrant on the City Treasurer for the payment of same."

No provision has been made on the payroll sheets for the Mayor's approval and since such approval would be an overlapping of functions, I recommend that the ordinance be changed deleting the approval required by the Mayor.

The Assessors

I examined the tax warrant issued to the Collector of Taxes by comparison of the official warrant with that in the Tax Collector's office and with the control account in the City Auditor's office. In addition a number of valuation cards and the original inventory forms filed by taxpayers were checked to the tax warrant. I also examined the applications for abatement of tax and the reason therefor and submit herewith an analysis of the abatements.

ABATEMENTS IN 1943

Reason for Abatement	1942	1943
Assistance	\$2,962.57	\$1,476.48
Over Assessed	1,135.59	3,332.89
Out of Business	95.80	194.65
Miscellaneous	145.05	960.40
	<u>\$4,339.01</u>	<u>\$5,964.42</u>

The 1943 tax rate of \$33.85 as approved by the State of New Hampshire Tax Commission was confirmed by direct correspondence.

The Tax Collector

I have examined the books and records of the Tax Collector whose duty it is to collect assessments and taxes charged to him. In addition to examining proper authorization for all transfers and abatements, the detailed records of cash were checked and found to be in agreement with the records of the City Auditor and the City Treasurer.

The 1943 Property Tax detail was \$32.44 over the control as shown on Exhibit A—Schedule 2.

The City Clerk

I examined the books and records of the City Clerk's office and they are in agreement with the control records. The Cash Receipts were totalled and checked with the Treasurer's records. The automobile permit cash book was also totalled for the year and an adequate test made by comparison with the copy of original permits on file at the office of the Commissioner of Motor Vehicles in Concord.

Other Departments

The accounts and records of other departments including the Water Works, School Department, Fire Department, Police Department, City Library, Cemeteries, Parks and Playgrounds, Recreation and Aviation, Building Department and Public Scales were also examined.

Official Bonds

I examined the Surety Bonds covering the officials and employees of the city. The City Treasurer is bonded for \$80,000.00. This compares with an aggregate in cash and securities of \$1,340,021.74 in the General and Trust Funds as at December 31, 1943.

Inventories

I examined the reports of inventories submitted by the various departments to the City Auditor for the year ended December 31, 1943. In most instances the items reported lacked identification marks. It is advisable in the case of unexpendable inventory items not having a manufacturer's mark that a number be affixed to the equipment so that in the future each item will be reported with either the manufacturer's mark or an identification number assigned to it.

In conclusion, may I summarize the salient points which should be carefully considered:

1. The segregation of Revenue and Non-Revenue Cash items.
2. The compliance with the ordinance relating to cash receipts of the departments.
3. The reduction of Budgetary Estimated Revenue to an amount more nearly equaling the actual revenue.
4. The deposit of Library savings accounts with the City Treasurer.
5. The recording of the Clark Prize Speaking Fund in the Trust and Investment Fund accounts and the determination of the exact status of the Cafeteria Fund.
6. The establishment of Trust Fund accounting in the City Auditor's office.

7. The advisability of requiring the presence of at least two Trustees of any one Fund when the Safe Deposit Box in which its securities are kept is opened.

8. The installation of internal control of the payroll distribution charges in the Highway Department.

9. The elimination of the phrase "or bearer" from payroll checks.

10. The changing of the ordinance requiring the Mayor's approval on payrolls.

11. The revision of the bond coverage commensurate with the value of the funds on hand for which officials or employees are responsible.

12. The assignment of identification numbers to unexpendable inventory items.

I wish to express my appreciation to all the city officials, and the members of their staffs for the cooperation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO,
Certified Public Accountant.

EXHIBIT A

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1943

Revenue Accounts

ASSETS

Cash on Hand and in Banks	\$433,476.99	
(Custody of City Treasurer)		
Cash in Hands of City Officials:		
City Clerk	\$100.00	
Tax Collector	200.00	
Water Department	9,023.75	
City Scales	4.20	
School Department	41.85	9,369.80
		<hr/>
		\$442,846.79
Taxes Receivable:		
Levy of 1938	\$2,542.00	
Levy of 1939	2,914.00	
Levy of 1940	3,514.00	
Levy of 1941	4,554.00	
Levy of 1942	6,785.08	
Levy of 1943	164,864.24	
		<hr/>
		185,173.32
Tax Titles		5,711.66
Tax Deeds		23,233.47
Departmental Accounts Receivable:		
Fire Department	\$168.64	
Health Department	742.84	
Highway Department	5,983.46	
School Department	55.66	
Parks and Playgrounds	96.20	
Civilian Defense	12.80	
Cemeteries	184.00	
		<hr/>
		7,132.28
Accounts Receivable—Water Department		49,735.07
Investments—Water Department		90,000.00
		<hr/>
TOTAL ASSETS		<u>\$803,832.59</u>

EXHIBIT A
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1943

Revenue Accounts

LIABILITIES

Current Debt:

Accounts Payable	\$91,549.47	
Withholding Taxes	12,035.09	
Firemen's Retirement Fund	653.91	
	<hr/>	\$104,238.47

Revenue Appropriation Balances:

Care of School Clocks	\$400.00	
City Library	86.76	
Printing City Reports	300.00	
Kalivas Memorial Park	1,500.00	
Honor Roll	223.57	
Per Capita School Tax	15,036.00	
Water Department	120,576.35	
	<hr/>	138,122.68

Water Revenue	49,735.07
(Reserve for Appropriation when collected)	

Water Department	90,000.00
(Reserve for Construction)	
Revenue of 1943 and Prior Years	413,448.22
Revenue of 1944	600.25
Tailings	5,060.44
(Reserve for Outstanding Checks)	

Athletic Funds:

Central High School	\$2,135.09	
West Side High School	492.37	
	<hr/>	2,627.46

TOTAL LIABILITIES	<hr/>	<u>\$803,832.59</u>
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EXHIBIT A—SCHEDULE 1

CITY OF MANCHESTER

PROOF OF CASH BALANCE—DECEMBER 31, 1943

CITY TREASURER

Revenue and Non-Revenue Cash

Cash on Deposit—August 31, 1944:

Merchants National Bank	\$413,794.19	
Amoskeag National Bank	100,000.00	
Manchester National Bank	100,000.00	
Manchester National Bank (Withholding Tax)	10,724.99	
Merchants National Bank (Soldiers' Bonus)...	41,820.00	
	<hr/>	\$666,339.18

Cash and Cash Items—August 31, 1944:

Cash on Hand	\$597.33	
Advance Payments	64,020.00	
	<hr/>	64,617.33

Total		\$730,956.51
-------------	--	--------------

Less—Advance Deposits:

City Clerk	\$1,513.00	
Board of Recreation and Aviation	229.74	
Tax Collector	127,177.81	
	<hr/>	128,920.55

Cash Balance Verified August 31, 1943		\$602,035.96
---	--	--------------

Reconciliation with December 31, 1943

Add Cash Disbursements:

January 1, 1944 to August 31, 1944, Inc.	3,122,712.02	
	<hr/>	\$3,724,747.98

Deduct Cash Receipts:

January 1, 1944 to August 31, 1944, Inc.	3,232,575.64	
---	--------------	--

Cash Balance December 31, 1943		<u><u>\$492,172.34</u></u>
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Consisting of—

Cash on Deposit:

Merchants National Bank	\$479,416.95	
Manchester National Bank (Withholding Tax)	12,035.09	
Cash on Hand	720.30	
	<hr/>	\$492,172.34

To be Applied as Follows:

Non-Revenue Cash	\$58,695.35	
Revenue Cash	433,476.99	
	<hr/>	\$492,172.34

Revenue Cash Composition:

Water Department Cash	\$120,576.35
Firemen's Retirement Fund	653.91
Withholding Taxes	12,035.09
Athletic Funds	2,627.46
Free Cash Balance	297,584.18
	<hr/>
	\$433,476.99

EXHIBIT A—SCHEDULE 1A

CITY OF MANCHESTER

TREASURER'S DEPARTMENT

Cash Receipts and Disbursements

For the Fiscal Year Ended December 31, 1943

	Balance First of Month	Receipts	Disburse- ments	Balance End of Month
January	\$412,013.45	\$101,468.82	\$272,637.06	\$240,845.21
February	240,845.21	800,225.26	237,467.95	803,602.52
March	803,602.52	82,864.49	271,188.01	615,279.00
April	615,279.00	205,109.37	314,127.75	506,260.62
May	506,260.62	56,614.15	381,435.99	181,438.78
June	181,438.78	1,460,611.50	304,979.70	1,337,070.58
July	1,337,070.58	523,888.50	1,081,766.93	779,192.15
August	779,192.15	215,012.44	273,817.22	720,387.37
September	720,387.37	166,209.21	377,737.47	508,859.11
October	508,859.11	281,013.71	408,544.32	381,328.50
November	381,328.50	581,972.13	256,398.17	706,902.46
December	706,902.46	524,990.21	739,720.33	492,172.34
Total for the Year		\$4,999,979.79	\$4,919,820.90	
Balance January 1, 1943	412,013.45			
Balance December 31, 1943 ..			492,172.34	
		<u>\$5,411,993.24</u>	<u>\$5,411,993.24</u>	

EXHIBIT A

CITY

STATEMENT OF TAXES

For the Year Ended

	1938		1939		1940	
	Property	Poll	Property	Poll	Property	Poll
Balances January 1, 1943		\$4,628.00	\$12.02	\$5,480.00		\$7,130.00
1943 Tax Warrant						
1943 National Bank Stock Tax						
1943 School Tax on Property of Adjoining Towns						
Additional Warrants Issued	\$35.28	4.00	68.00	12.00	\$257.72	2.00
Refunds						
Totals	\$35.28	\$4,632.00	\$80.02	\$5,492.00	\$257.72	\$7,150.00
Credits:						
Cash Collections	\$34.78	\$1,054.00	\$80.02	\$1,380.00	\$257.72	\$1,910.00
Abatements		1,036.00		1,198.00		1,730.00
Correction of Refund						
Discounts Allowed on Property Taxes						
Correction of Additional Warrant .....	.50					
Total Credits	\$35.28	\$2,090.00	\$80.02	\$2,578.00	\$257.72	\$3,660.00
Balances December 31, 1943 ..		2,542.00		2,914.00		3,510.00

Reconciliation September 30, 1944

Balances December 31, 1943 ..		\$2,542.00		\$2,914.00		\$3,510.00
Charges in 1944	\$1.79		\$5.20	2.00	\$5.14	1.00
Totals	\$1.79	\$2,542.00	\$5.20	\$2,916.00	\$5.14	\$3,520.00
Credits in 1944	1.79	2,542.00	5.20	2,916.00	5.14	3,520.00
Balances September 30, 1944 ..						\$3,000.00
Balances per Detail Sept. 30, 1944						3,000.00
Difference September 30, 1944 (Detail over)						

SCHEDULE 2

MANCHESTER

COLLECTOR'S DEPARTMENT

December 31, 1943

1941		1942		1943	
Property	Poll	Property	Poll	Property	Poll
.....	\$9,844.00	\$183,844.11	\$24,500.00		
.....		.....	.....	\$3,034,917.51	\$81,596.00
.....		.....	.....	5,708.90	.....
.....		.....	.....	473.00	.....
\$241.94	34.00	10,639.33	1,654.00	11,828.86	1,512.00
.....		3.00	.....	128.10	.....
<u>\$241.94</u>	<u>\$9,878.00</u>	<u>\$194,486.44</u>	<u>\$26,154.00</u>	<u>\$3,053,056.37</u>	<u>\$83,108.00</u>
\$241.94	\$2,724.00	\$189,968.15	\$14,936.00	\$2,883,579.88	\$62,444.00
.....	2,600.00	4,339.01	4,594.00	5,964.42	1,380.00
.....		.20	.....	.....	.....
.....		.....	.....	17,931.83	.....
.....		.....	18.00	.....	.....
\$241.94	\$5,324.00	\$194,307.36	\$19,548.00	\$2,907,476.13	\$63,824.00
.....	4,554.00	179.08	6,606.00	145,580.24	19,284.00
December 31, 1943					
.....	\$4,554.00	\$179.08	\$6,606.00	\$145,580.24	\$19,284.00
\$399.94	14.00	67.42	38.00	189.02	564.00
<u>\$399.94</u>	<u>\$4,568.00</u>	<u>\$246.50</u>	<u>\$6,644.00</u>	<u>\$145,769.26</u>	<u>\$19,848.00</u>
399.94	700.00	134.12	1,186.00	145,171.45	13,458.00
.....	\$3,868.00	\$112.38	\$5,458.00	\$597.81	\$6,390.00
.....	3,868.00	112.38	5,458.00	630.25	6,390.00
.....			
.....		.....	.....	\$32.44	

EXHIBIT A—SCHEDULE 3

CITY OF MANCHESTER

STATEMENT OF TAX TITLES AND TAX DEEDS

For the Fiscal Year Ended December 31, 1943

	Tax Titles	Tax Deeds
Balance January 1, 1943	\$13,720.44	\$25,207.77
Charges in 1943:		
Warrants	6,373.90	
Tax Sale	8,182.15	
Transfer from Tax Titles .....	.....	5,886.96
Total	<u>\$28,276.49</u>	<u>\$31,094.73</u>
Credits in 1943:		
Cash Collections	\$16,472.99	7,861.26
Abatements	204.88	
Transfer to Tax Deeds	5,886.96	
	<u>22,564.83</u>	<u>\$7,861.26</u>
Balances December 31, 1943	<u><u>\$5,711.66</u></u>	<u><u>\$23,233.47</u></u>

EXHIBIT A—SCHEDULE 4

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE

For the Fiscal Year Ended December 31, 1943

Department	Unpaid Balances Jan. 1, '43	Charges	Credits	Unpaid Balances Dec. 31, '43
Fire	\$168.64	\$45.00	\$45.00	\$168.64
Health	672.84	531.40	461.40	742.84
Highway:				
Highway Maintenance	1,720.08	2,242.48	1,647.38	2,315.18
Sewer Maintenance	18.92	1,257.09	1,176.53	99.48
Traffic Regulation	8.43	.....	.....	8.43
Transportation, Equipment and Supplies	1,350.52	4,366.76	2,219.88	3,497.40
Gravel Bank .....	.....	1,547.35	1,484.38	62.97
Refuse Disposal .....	.....	13.90	13.90	.....
School Department:				
Tuition	107.38	18,476.23	18,639.27	55.66
Rentals	5.00	291.00	296.00	.....
Board of Recreation and Aviation:				
Municipal Golf Course	8.00	2,089.60	2,097.60	.....
Athletic Field .....	.....	1,218.79	1,218.79	.....
Aviation Field	825.00	1.00	826.00	.....
Purchase of Equipment .....	.....	3,700.00	3,700.00	.....
Cemeteries:				
Pine Grove	81.00	132.00	63.00	150.00
Valley	26.00	24.00	26.00	24.00
Piscataquog	15.00	4.00	9.00	10.00
Civilian Defense	12.80	.....	.....	12.80
Parks and Playgrounds .....	.....	96.20	.....	96.20
Total	\$5,019.61	\$36,036.80	\$33,924.13	\$7,132.28

EXHIBIT A—SCHEDULE 4A
CITY OF MANCHESTER
SCHEDULE OF DEPARTMENTAL ACCOUNTS RECEIVABLE AGED
As at December 31, 1943

Year	Fire	Health	Highway	School	Cemeteries	Civilian Defense	Parks and Playgrounds	Total
1929	.....	.....	\$452.54	.....	.....	.....	.....	\$452.54
1930	.....	.....	185.47	.....	.....	.....	.....	185.47
1931	.....	.....	21.87	.....	.....	.....	.....	21.87
1932	.....	.....	25.00	.....	.....	.....	.....	25.00
1933	.....	.....	1,122.88	.....	.....	.....	.....	1,122.88
1934	\$71.50	.....	.....	.....	.....	.....	.....	71.50
1935	.....	.....	18.00	.....	.....	.....	.....	18.00
1936	.....	.....	626.18	.....	.....	.....	.....	626.18
1937	.....	\$214.28	.....	.....	.....	.....	.....	214.28
1938	.....	201.42	.....	.....	.....	.....	.....	201.42
1939	.....	.....	3.00	.....	.....	.....	.....	3.00
1940	.....	167.14	35.50	.....	\$7.00	.....	.....	209.64
1941	.....	.....	505.93	.....	11.00	.....	.....	605.07
1942	88.14	.....	101.58	.....	6.00	\$12.80	.....	219.38
1943	9.00	90.00	2,885.51	\$55.66	160.00	.....	\$96.20	3,156.05
Total	\$168.64	\$742.84	\$5,983.46	\$55.66	\$184.00	\$12.80	\$96.20	\$7,132.28

EXHIBIT A—SCHEDULE 5

CITY OF MANCHESTER

STATEMENT OF WATER DEPARTMENT For the Fiscal Year Ended December 31, 1943

Accounts Receivable

	Water	Fines	Building	Miscellaneous	Total	Rebates and Abatements	Net Charges and Credits
Balance December 31, 1942	\$51,846.51	\$22.40	.....	\$1,284.73	\$53,153.64	.....	\$53,153.64
Accounts Charged in 1943:							
January Quarter	11,054.05	232.40	.....	38,141.92	49,428.37	\$656.83	48,771.54
April Quarter	65,235.66	257.65	.....	1,181.45	66,674.76	94.34	66,580.42
July Quarter	66,655.97	353.80	.....	9,002.46	76,012.23	43.95	75,968.28
October Quarter	75,080.11	272.80	\$2.00	4,050.96	79,405.87	665.36	78,740.51
Through December 31, 1943	56,157.08	22.60	.....	61.75	56,241.43	35.00	56,206.43
Total	\$326,029.38	\$1,161.65	\$2.00	\$53,723.27	\$380,916.30	\$1,495.48	\$379,420.82
Deduct:							
Cash Receipts 1943	\$276,095.14	\$1,140.65	.....	\$52,449.96	\$329,685.75	.....	\$329,685.75
Abatements in 1943	1,395.91	.....	.....	69.02	1,464.93	\$1,464.93	.....
Total Deductions	\$277,491.05	\$1,140.65	.....	\$52,518.98	\$331,150.68	\$1,464.93	\$329,685.75
Balance December 31, 1943	\$48,538.33	\$21.00	\$2.00	\$1,204.29	\$49,765.62	\$30.55	\$49,735.07
Reconciliation September 16, 1944 with December 31, 1943							
Balance December 31, 1943	\$48,538.33	\$21.00	\$2.00	\$1,204.29	\$49,765.62	\$30.55	\$49,735.07
Add:							
Accounts Rendered in 1944	147,538.83	776.80	2.00	16,769.05	165,086.68	784.03	164,302.65
Total	\$196,077.16	\$797.80	\$4.00	\$17,973.34	\$214,852.30	\$814.58	\$214,037.72
Deduct:							
Cash Receipts in 1944	\$193,185.65	\$793.20	.....	\$16,377.07	\$210,355.92	.....	\$210,355.92
Abatements in 1944	737.38	.20	.....	77.00	814.58	\$814.58	.....
Total Credits	\$193,923.03	\$793.40	.....	\$16,454.07	\$211,170.50	\$814.58	\$210,355.92
Balance September 16, 1944	\$2,154.13	\$4.40	\$4.00	\$1,519.27	\$3,681.80	.....	\$3,681.80

EXHIBIT A—SCHEDULE 6

CITY OF MANCHESTER

SCHEDULE OF LIABILITIES INCURRED

As at December 31, 1943

Revenue	Bills Rendered	Commitments	Total
Mayor	\$17.86	.....	\$17.86
Board of Aldermen	10.65	.....	10.65
Auditor	65.42	.....	65.42
Treasurer	6.93	.....	6.93
Tax Collector	132.46	.....	132.46
Assessors	297.43	.....	297.43
City Clerk	42.45	.....	42.45
Purchasing Agent	13.38	.....	13.38
Building	833.59	\$1,027.01	1,860.60
Elections	3.72	.....	3.72
Board of Registrars	4.67	.....	4.67
City Hall	351.71	.....	351.71
Old Court House	1.44	.....	1.44
Public Comfort Station	73.68	.....	73.68
Police	2,256.70	.....	2,256.70
Probation	167.30	.....	167.30
Fire Department	1,439.30	1,439.13	2,878.43
Sealer of Weights and Measures ..	63.44	.....	63.44
Health Department	914.22	.....	914.22
Board of Examiners and Plumbers ..	5.14	.....	5.14
Highway	9,693.91	14,405.52	29,788.06
Highway Payroll December 31, 1943		5,688.63	
Street Lighting	8,054.49	.....	8,054.49
Charities	7,275.97	7,500.00	14,775.97
Old Age Assistance	6,525.93	6,500.00	13,025.93
School Department	4,790.90	2,258.20	7,049.10
City Library	1,463.42	752.70	2,216.12
Parks and Playgrounds	147.75	.....	147.75
Golf Course	406.28	.....	406.28
Athletic Field	353.03	61.40	414.43
Emergency Salary (Highway) .....	.....	581.59	581.59
Printing and Stationery	19.60	.....	19.60
Purchase of Bookkeeping Machine ..	7.20	.....	7.20
Civilian Defense—			
Safety Division	178.33	.....	178.33
War Service Division	45.87	.....	45.87
Refunds	3.22	.....	3.22
Water Department	4,344.62	.....	4,344.62
Public Scales	1.00	.....	1.00
Pine Grove Cemetery	322.28	1,000.00	1,322.28
Total	\$50,335.29	\$41,214.18	\$91,549.47

EXHIBIT A—SCHEDULE 7

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1943 AND
PRIOR YEARS

For the Fiscal Year Ended December 31, 1943

Balance Per Books January 1, 1943	\$363,452.38
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Revenue Credits:

Cash Receipts

City Clerk	\$145.00	
Highway Department	415.34	
Building Department	135.07	
Tax Collector	43.40	
	<hr/>	\$738.81

Additional Taxes

Levy of 1938	\$39.28	
Less Correction (Overstated) .....	.50	
	<hr/>	\$38.78
Levy of 1939	80.00	
Levy of 1940	277.72	
Levy of 1941	275.94	
Levy of 1942	12,293.33	
	<hr/>	12,965.77

Adjustment of 1942 Estimated Revenue

Included in 1943 Cash Receipts	1,372.83	
Transfer from Revenue of 1943 (Schedule 7A)	44,445.17	
Total Credits	<hr/>	59,522.58
		<hr/>
		\$422,974.96

Revenue Charges:

Transfer of Departmental Accounts

Receivable—Revenue to Non-Revenue	\$4,147.19
---	------------

Poll Taxes Charged Off:

Levy of 1938	\$298.00	
Levy of 1939	378.00	
Levy of 1940	720.00	
Levy of 1941	1,510.00	
Levy of 1942	1,314.00	
	<hr/>	4,220.00

Cancellation of Accounts Receivable		
Municipal Golf Course	\$8.00	
Aviation Field	825.00	
	<hr/>	833.00
Correction of 1942 Refund		
Tax Collector .....		.20
Correction of Additional 1942		
Poll Tax Warrant		18.00
Cash Disbursements		308.35
	<hr/>	
Total Charges		9,526.74
		<hr/>
Balance December 31, 1943		\$413,448.22

EXHIBIT A—SCHEDULE 7A

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1943

For the Fiscal Year Ended December 31, 1943

Budgetary Credits:

Current Year's Tax Warrant

Property Taxes	\$3,034,917.51	
Poll Taxes	81,596.00	
National Bank Stock Tax	5,708.90	
School Taxes from Towns	473.00	
		\$3,122,695.41

Estimated Revenue \$300,000.00

Less Deficit in Estimated Revenue
(Schedule 7B) 48,079.59

251,920.41

Total Budgetary Credits \$3,374,615.82

Budgetary Appropriations:

Original Appropriation	\$2,935,926.35
Additional Appropriation	11,650.90
Hillsborough County Tax	441,815.33
School Per Capita Tax	15,036.00

Total Budgetary Appropriations \$3,404,428.58

Deduct:

Unexpended Balances	\$68,689.72
Less Overdrawn Balances	152.34

68,537.38

Appropriations Expended \$3,335,891.20

\$38,724.62

Other Charges:

Transfer to Non-Revenue (Purchase Ladder Truck—Fire) 7,810.31

\$30,914.31

Other Credits:

Additional Taxes Assessed	\$13,340.86	
Sunday Permits Collected in 1942	190.00	
		13,530.86

Balance Transferred to Revenue of Prior Years \$44,445.17

EXHIBIT A—SCHEDULE 7B
CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Fiscal Year Ended December 31, 1943

Budgetary Estimate		\$300,000.00
Source of Income:		
State of New Hampshire		
Interest and Dividend Tax	\$39,320.81	
Railroad Tax	10,055.04	
Savings Bank Tax	73,857.87	
		\$123,233.72
Licenses		
Dog	\$5,596.00	
Less Transfer to School Appropri- ation	4,851.60	
		\$744.40
Amusement	2,512.25	
Bowling, Pool and Billiard	1,043.25	
Junk	118.50	
All Others	2,220.87	
		6,639.27
Permits		
Motor Vehicles	\$48,197.68	
Marriage	1,656.00	
Sewer	523.50	
Sunday	170.00	
		50,547.18
Certified Copies, Births, Deaths, and Marriages		990.50
Public Comfort Station		
Sales and Weighing	\$177.72	
Coin Locks	180.25	
Telephone Collections	26.89	
		384.86
Board of Examining Plumbers		115.50
Interest and Costs		
Interest on Taxes	\$8,913.33	
Interest on Redemptions	3,354.26	
Cost on Taxes	4,483.69	
Cost on Redemptions	380.00	
Administrative Costs on Real Estate	119.42	
Taxes Collected— Without Warrant	25.11	
		17,275.81
Building Department		20.00
Totals Brought Forward	\$199,206.84	\$300,000.00

EXHIBIT A—SCHEDULE 7B—*Continued*

CITY OF MANCHESTER

STATEMENT OF ESTIMATED REVENUE

For the Fiscal Year Ended December 31, 1943

Totals Brought Forward	\$199,206.84	\$300,000.00
Municipal Court		
Fines and Forfeits	6,983.14	
School Department		
Sale of Books, Manual Training Supplies, etc.	710.57	
City Library		
Fines and Sales	2,474.51	
Charities—W.P.A.—Sewing Project		
Sale of Material	\$4,828.52	
Sale of Platform Truck	10.00	
	<hr/>	4,838.52
Recreation and Aviation		
Municipal Golf Course	\$4,555.68	
Athletic Field	1,165.41	
	<hr/>	5,721.09
Public Service Enterprise		
Public Scales	68.90	
Cemeteries		
Sale of Lots and Graves	\$14,908.95	
Less Transfer Trust Funds	11,157.86	
	<hr/>	\$3,751.09
Care of Lots and Graves	604.00	
Interments	5,333.50	
Miscellaneous	4,259.15	
	<hr/>	\$13,947.74
Less Other Credits	10.00	
	<hr/>	13,937.74
Interest and Premiums		
Interest on Bonds	\$389.72	
Interest on Perpetual Care Funds	141.51	
	<hr/>	531.23

EXHIBIT A—SCHEDULE 7B—*Concluded*

CITY OF MANCHESTER

STATEMENT OF ESTIMATED REVENUE

For the Fiscal Year Ended December 31, 1943

Totals Brought Forward	\$234,472.54	\$300,000.00
Miscellaneous		
Highway Department	\$27.75	
Board of Adjustments	40.00	
Miscellaneous	107.19	
Cash on Hand		
Public Scales	4.20	
School	41.85	
	<u>220.99</u>	
Departmental Accounts Receivable		
School Department	\$18,767.23	
Health Department	70.00	
Athletic Field	400.00	
	<u>19,237.23</u>	
Total	\$253,930.76	
Deduct Other Charges		
School Department		
Rebates and Allowances	\$637.52	
Credits to Estimated Revenue		
Transferred to Revenue of		
Prior Years	1,372.83	
	<u>2,010.35</u>	
Net Credits to Estimated Revenue		251,920.41
Deficit in Estimated Revenue		<u>\$48,079.59</u>

EXHIBIT B

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1943

Non-Revenue Accounts

ASSETS

Cash on Hand and in Bank \$58,695.35
Accounts Receivable 4,089.86

Highways:

City—New Highways
City—New Sewers
City—Highway Resurfacing
Valley Yard Fence

Parks and Playgrounds:

City—Derryfield Park, Oak Park and Crystal Lake
Park
W.P.A.—Stevens Park
W.P.A.—Gossler Park Area

School Department:

New School Building Construction
Improvements to School Yard

Water Department:

New Reservoir Construction

Airport:

Land for Airport Access Highway
Land for Airport Improvement

New Equipment:

Highway Department
New Equipment

Assessors' Department

Fire Proof Safe and Typewriters

LIABILITIES

\$4,755.22
11,431.86
59.60
3,000.00

.16
2,198.22
309.79

72.45
171.23

697.45

549.43
4,304.86

10,066.29

1,267.18

EXHIBIT B
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1943
Non-Revenue Accounts

ASSETS		LIABILITIES	
		City Clerk	112.25
		Vault and Office Equipment	
		Recreation and Aviation	
		New Equipment	2,900.00
		Fire Department	
		Ladder Truck	16,500.00
		School Department	
		New Equipment	299.36
			<hr/>
		Non-Revenue Reserve	\$58,695.35
		(Reserve for Appropriation when collected)	4,089.86
			<hr/>
Total Assets	\$62,785.21	Total Liabilities	\$62,785.21

EXHIBIT B—SCHEDULE 1

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE

For the Fiscal Year Ended December 31, 1943

Non-Revenue Accounts

Department	Balances Transferred from Revenue Accounts Receivable	Charges	Credits	Unpaid Balances Dec. 31, '43
Highway Department:				
New Highways—City	\$2,719.45	.....	\$57.33	\$2,662.12
New Sewers—City	303.97	\$293.64	293.64	303.97
New Sidewalks—City	1,123.77	.....	.....	1,123.77
Car Track Removal— W.P.A.	.....	809.12	809.12	.....
Purchase of Equipment	.....	3,300.00	3,300.00	.....
Total	\$4,147.19	\$4,402.76	\$4,460.09	\$4,089.86

EXHIBIT B—SCHEDULE 1A

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE—AGED

As at December 31, 1943

Non-Revenue Accounts

	Curbing New Highways	New Sidewalks	New Sewers	Total
1923	\$38.58	.....	.....	\$38.58
1925	43.00	.....	.....	43.00
1926	160.59	.....	.....	160.59
1927	522.79	.....	.....	522.79
1928	638.97	.....	.....	638.97
1929	215.69	.....	.....	215.69
1930	369.39	.....	.....	369.39
1931	570.01	.....	.....	570.01
1932 .....	.....	\$31.20	.....	31.20
1933	45.30	146.45	.....	191.75
1934	57.80	549.12	.....	606.92
1935 .....	.....	347.92	\$303.97	651.89
1936 .....	.....	8.22	.....	8.22
1938 .....	.....	40.86	.....	40.86
	<hr/> \$2,662.12	<hr/> \$1,123.77	<hr/> \$303.97	<hr/> \$4,089.86

EXHIBIT C

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1943

General Indebtedness

ASSETS

Net Bonded Debt—	
Balancing Account	\$2,961,500.00
Notes Payable—	
Balancing Account	23,500.00

LIABILITIES

Serial Bonds:	
Highway	\$971,854.60
Sewer	936,645.53
Sidewalk	124,063.33
New Highways, Sewers and Sidewalks	48,691.00
Bridge Loans	172,891.00
Airport	87,320.00
Valley Yard Fence	2,700.00
Permanent Improvements to Public Buildings	143,034.54
Health	492.00
Recreation	116,105.00
Library	1,275.00
World War Memorial	7,500.00
Fire	29,216.00
Incinerator	52,000.00
Cemetery	6,802.00
Departmental Equipment	103,460.00
School	133,450.00
Water: From General Funds	24,000.00

Total Serial Bonds \$2,961,500.00

EXHIBIT C

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1943

General Indebtedness

Notes Payable:	
Airport	\$17,000.00
Recreation	1,500.00
General Parks Improvement	5,000.00
Total Notes Payable	<u>23,500.00</u>
Total Liabilities	<u>\$2,985,000.00</u>
Total Assets	<u><u>\$2,985,000.00</u></u>

EXHIBIT C—SCHEDULE 1

CITY OF MANCHESTER

SCHEDULE OF BONDS OUTSTANDING

As at December 31, 1943

Description	Date of Issue	Maturity Dates	Terms	Rate Per cent	Original Amount	Outstanding Dec. 31, '43
New Sewers	Aug. 1, 1924	Aug. 1, 1944	20 years	4	\$30,000.00	\$1,000.00
Youngsville School	Dec. 1, 1924	Dec. 1, 1944	20 years	4	35,000.00	1,000.00
New Sewers	June 1, 1925	June 1, 1944-45	20 years	4	200,000.00	20,000.00
Water Works Improvement ..	Sept. 1, 1925	Sept. 1, 1944-45	20 years	4	150,000.00	12,000.00
New Sewers	June 1, 1926	June 1, 1944-46	20 years	4	100,000.00	12,000.00
New Sewers	June 1, 1927	June 1, 1944-47	20 years	4	50,000.00	8,000.00
New Sewers	Aug. 1, 1927	Aug. 1, 1944-47	20 years	4	25,000.00	4,000.00
Culverts, Sewers, Cemetery Brook	Feb. 1, 1928	Feb. 1, 1944-48	20 years	4	55,000.00	10,000.00
Lake Road Construction	May 1, 1928	May 1, 1944-48	20 years	4	50,000.00	10,000.00
Municipal Improvements	July 1, 1928	July 1, 1944-48	20 years	4	150,000.00	30,000.00
School Building and Equipment	July 1, 1928	July 1, 1944-48	20 years	4	24,000.00	5,000.00
World War Memorial	July 1, 1928	July 1, 1944-48	20 years	4	34,500.00	7,500.00
Streets and Sewers	July 1, 1929	July 1, 1944-49	20 years	4 1/2	175,000.00	49,000.00
Motor Fire Apparatus	Sept. 1, 1929	Sept. 1, 1944-49	20 years	4 1/2	23,000.00	6,000.00
New Sewers	Sept. 1, 1929	Sept. 1, 1944-49	20 years	4 1/2	50,000.00	12,000.00
Permanent Improvements	Sept. 1, 1930	Sept. 1, 1944-50	20 years	4	425,000.00	140,000.00
Permanent Improvements	Oct. 1, 1931	Oct. 1, 1944-51	20 years	4	300,000.00	120,000.00
Permanent Improvements	April 1, 1932	Apr. 1, 1944-52	20 years	4 1/2	100,000.00	45,000.00
Permanent Improvements	Sept. 1, 1934	Sept. 1, 1944-54	20 years	3 1/2	50,000.00	23,000.00
Permanent Improvements	June 1, 1935	June 1, 1944-55	20 years	3	50,000.00	26,000.00

EXHIBIT C—SCHEDULE 1—*Concluded*
CITY OF MANCHESTER
SCHEDULE OF BONDS OUTSTANDING
As at December 31, 1943

Description	Date of Issue	Maturity Dates	Terms	Rate Per cent	Original Amount	Outstanding Dec. 31, '43
Permanent Improvements	Sept. 1, 1935	Sept. 1, 1944-55	20 years	3	65,000.00	36,000.00
Permanent Improvements	Sept. 1, 1935	Sept. 1, 1944-55	20 years	3	60,000.00	36,000.00
New Sewers	Dec. 1, 1935	Dec. 1, 1944-55	20 years	3	100,000.00	60,000.00
Permanent Improvements	July 1, 1936	July 1, 1944-56	20 years	3	120,000.00	78,000.00
McGregor (Notre Dame) Bridge	Aug. 1, 1936	Aug. 1, 1944-56	20 years	3	250,000.00	159,000.00
Incinerator	Sept. 1, 1936	Sept. 1, 1944-56	20 years	3	85,000.00	52,000.00
Development and Improvement of Airport	Mar. 1, 1937	Mar. 1, 1944-57	20 years	3	60,000.00	42,000.00
New Sewers	Mar. 1, 1937	Mar. 1, 1944-57	20 years	3	100,000.00	70,000.00
New Sewers	May 1, 1937	May 1, 1944-57	20 years	3	80,000.00	56,000.00
Municipal Improvements	July 1, 1937	July 1, 1944-47	10 years	3	130,000.00	52,000.00
Municipal Improvements	July 1, 1937	July 1, 1944-57	20 years	3	45,000.00	28,000.00
Municipal Improvements	July 1, 1938	July 1, 1944-58	20 years	2½	200,000.00	150,000.00
Resurfacing Highways	July 1, 1938	July 1, 1944-48	10 years	2½	75,000.00	35,000.00
New Highways	July 1, 1938	July 1, 1944-58	20 years	2½	50,000.00	35,000.00
Municipal Improvements and Equipment	Aug. 1, 1938	Aug. 1, 1944-58	20 years	2½	125,000.00	90,000.00
Municipal Improvements	Oct. 1, 1938	Oct. 1, 1944-58	20 years	2½	25,000.00	15,000.00
Webster School Construction ..	Jan. 1, 1939	Jan. 1, 1944-59	20 years	3	138,000.00	110,000.00
Municipal Improvements	Apr. 1, 1939	Apr. 1, 1944-59	20 years	2	200,000.00	160,000.00
Municipal Improvements	July 1, 1939	July 1, 1944-49	10 years	1½	100,000.00	60,000.00
Municipal Improvements	Sept. 1, 1939	Sept. 1, 1944-59	20 years	2	125,000.00	97,000.00

Municipal Improvements	Oct. 1, 1939	Oct. 1, 1944-49	10 years	1½	50,000.00	30,000.00
Municipal Improvements	Apr. 1, 1940	Apr. 1, 1944-60	20 years	1¾	200,000.00	170,000.00
Municipal Improvements and Equipment	July 1, 1940	July 1, 1944-50	10 years	1¼	120,000.00	84,000.00
Municipal Improvements and Equipment	Sept. 1, 1940	Sept. 1, 1944-60	20 years	1½	100,000.00	85,000.00
Municipal Improvements	Apr. 1, 1941	Apr. 1, 1944-61	20 years	1½	200,000.00	180,000.00
Municipal Improvements	July 1, 1941	July 1, 1944-51	10 years	1¾	140,000.00	112,000.00
Municipal Improvements	Oct. 1, 1941	Oct. 1, 1944-51	10 years	1¾	50,000.00	40,000.00
Municipal Improvements	July 1, 1942	July 1, 1944-52	10 years	1¼	200,000.00	180,000.00
Municipal Improvements and Equipment	July 1, 1943	July 1, 1944-48	5 years	1	115,000.00	115,000.00
Total Serial Bonds					<u>\$5,384,500.00</u>	<u>\$2,961,500.00</u>

SUMMARY

General Bonded Debt—December 31, 1942	\$3,244,500.00
Add:	
Bonds Issued During the Year	115,000.00
	<u>\$3,359,500.00</u>
Deduct:	
Bonds Paid During the Year	398,000.00
General Bonded Debt—December 31, 1943	<u><u>\$2,961,500.00</u></u>

EXHIBIT C—SCHEDULE 1-A
CITY OF MANCHESTER

STATEMENT OF LOANS AUTHORIZED AND ISSUED

During the Year Ended December 31, 1943

Description	Date of Issue	Maturity Dates	Term	Rate of Interest	Amount Authorized	Amount Issued	Sold At	Cash Received
Municipal Improvement and Equipment	July 1, 1943	July 1, 1944-48	5 years	1	\$115,000.00	\$115,000.00	100.00	\$115,389.72
</								

EXHIBIT C—SCHEDULE 2 CITY OF MANCHESTER SCHEDULE OF NOTES PAYABLE As at December 31, 1943

Description	Date of Issue	Maturity Dates	Term	Rate of Interest	Original Amount	Outstanding Dec. 31, '43
General Parks Improvements ..	Dec. 1, 1935	Dec. 1, 1944-45	10 years	3	\$10,000.00	\$2,000.00
General Parks Improvements ..	Sept. 1, 1936	Sept. 1, 1944-46	10 years	3	10,000.00	3,000.00
Park Improvements	June 1, 1937	June 1, 1944-45	8 years	3	7,500.00	1,500.00
Airport Improvements	Jan. 2, 1941	Jan. 1, 1944-51	10 years	2½	10,000.00	8,000.00
Airport Improvements	Nov. 1, 1941	Nov. 1, 1944-46	5 years	2½	15,000.00	9,000.00
Total Notes Payable					\$52,500.00	\$23,500.00

SUMMARY

General Indebtedness—Notes Payable—December 31, 1942..	\$32,380.00
Deduct:	
Notes Paid During the Year	8,880.00
General Indebtedness—Notes Payable December 31, 1943...	<u>\$23,500.00</u>

EXHIBIT D

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1943

TRUST AND INVESTMENT FUNDS

LIABILITIES

Trust Funds:

Library Funds

James Liddell Arnott Fund	\$2,961.70	
Mrs. Georgia B. D. Carpenter Fund	10,001.96	
F. P. Carpenter Fund	25,027.45	
Dean Fund	12,949.46	
Ruth E. Dudley Fund	55.66	
Eliza A. Easton Fund	3,896.59	
Mary A. Elliot Fund	4,734.68	
John Hosley Fund	5,000.00	
John Hosley Income Account	1,645.26	
Edwin Jones Fund	5,055.20	
Nora K. Jones Fund	9,572.53	
Nora K. Jones Fund (War Bonds)	2,500.00	
Moody Currier Library Funds	5,000.00	
Michael Prout Fund	7,968.41	
Emily A. Smith Fund	5,511.82	
Mary M. Tolman Fund	2,012.48	
Chaminade Cash Fund	163.16	
Income Account	882.85	
		\$104,939.21

Cemetery Funds

Pine Grove Perpetual Care	\$634,174.90	
Valley Cemetery Perpetual Care	76,633.53	
Piscataquog Perpetual Care	16,099.06	
Merrill Perpetual Care	5,972.58	
Amoskeag Perpetual Care	2,305.23	
Stowell Perpetual Care	538.04	
Pine Grove Special	44,879.07	
Valley Special	11,082.08	
Merrill Special	207.99	
Piscataquog Special	386.38	
Stark Special	1,628.19	
Amoskeag Special	151.34	
Gale Fund Income Account	980.71	
		795,039.10

Other Funds

Fire Damage Replacement Fund	\$20,033.62	
C. H. Bartlett Legacy Income	28,086.35	
Nathan P. Hunt Children's Fund	5,797.81	
Nathan P. Hunt School Prize Fund	3,482.00	
Herrick Fund	659.86	
Clara N. Brown Fund	750.66	
		58,810.30

Total Liabilities \$958,788.61

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
LIBRARY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1943

	Book Number	Balance Jan. 1, 1943	Deposits and Income	With- drawals	Balance Dec. 31, 1943
Cash on Deposit:					
Moody Currier Fund					
Amoskeag Savings Bank...	123865	\$5,000.00	\$126.84	\$126.84	\$5,000.00
John Hosley Fund					
Mechanics Savings Bank...	12466	5,000.00	126.04	126.04	5,000.00
Oliver Gould Fund					
Manchester Savings Bank..	94650	*	.68	.68	*
Total in Custody of City Treasurer		\$10,000.00	\$253.56	\$253.56	\$10,000.00

* Note principal \$500.00 is included in the Pine Grove Cemetery Special Funds.

EXHIBIT D—SCHEDULE 2
CITY OF MANCHESTER
CEMETERY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1943
PINE GROVE CEMETERY

Name of Bank	Book Number	Bank Balance Dec. 31, 1942	Deposits	Interest	With- drawals	Bank Balance Dec. 31, 1943
Merchants National Bank	271	\$23,667.88	\$4,364.00	\$296.38	\$15,000.00	\$13,328.26
Mechanics Savings Bank	17935	3,773.88	690.00	89.67	129.67	4,423.88
Mechanics Savings Bank	4407	10,513.76	450.00	268.64	718.64	10,513.76
Mechanics Savings Bank	4522	17,876.92	680.00	445.23	460.23	18,541.92
Mechanics Savings Bank	3413	59,699.98	4,000.00	1,303.77	25,000.00	40,003.75
Manchester Savings Bank	50420	122,050.20	10,161.73	2,840.93	61,144.00	73,908.86
Amoskeag Savings Bank	151323	111,195.72	11,200.00	2,592.43	52,500.00	72,488.15
Hillsboro County Savings Bank	20250	57,164.48	3,200.00	1,282.20	15,000.00	46,646.68
Hillsboro County Savings Bank	16073	2,759.36	9,654.13	131.88	725.73	11,819.64
Total Pine Grove Cemetery		<u>\$408,702.18</u>	<u>\$44,399.86</u>	<u>\$9,251.13</u>	<u>\$170,678.27</u>	<u>\$291,674.90</u>

EXHIBIT D — SCHEDULE 2—Continued

CITY OF MANCHESTER

CEMETERY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER
AS AT DECEMBER 31, 1943

VALLEY CEMETERY

Hillsboro County Savings Bank	16072	\$12,529.63	\$975.00	\$310.70	\$2,786.50	\$11,028.83
Manchester Savings Bank	154499	20,697.34	3,000.00	495.36	.....	24,192.70
Amoskeag Savings Bank	68808	11,560.73	2,500.00	290.81	.....	14,351.54
Mechanics Savings Bank	5509	4,454.76	.....	105.70	.....	4,560.46
Total Valley Cemetery	.....	<u>\$49,242.46</u>	<u>\$6,475.00</u>	<u>\$1,202.57</u>	<u>\$2,786.50</u>	<u>\$54,133.53</u>

PISCATAQUOG CEMETERY

Amoskeag Savings Bank	126854	\$11,379.97	.....	\$286.27	\$270.00	\$11,396.24
Amoskeag Savings Bank	126851	2,685.67	.....	67.55	10.00	2,743.22
Amoskeag Savings Bank	126852	99.57	.....	2.49	.....	102.06
Amoskeag Savings Bank	126853	1,811.97	.....	45.57	.....	1,857.54
Total Piscataquog Cemetery	.....	<u>\$15,977.18</u>	.....	<u>\$401.88</u>	<u>\$280.00</u>	<u>\$16,099.06</u>

EXHIBIT D—SCHEDULE 2
CITY OF MANCHESTER
CEMETERY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1943

AMOSKEAG CEMETERY					
Name of Bank	Book Number	Bank Balance Dec. 31, 1942	Deposits	Interest	With- drawals
Amoskeag Savings Bank	151322	\$2,308.17	\$1,000.00	\$62.23	\$1,065.17
MERRILL CEMETERY					
Amoskeag Savings Bank	69517	\$5,940.15	.....	\$149.43	\$117.00
STOWELL CEMETERY					
Manchester Savings Bank	145818	\$540.45	.....	\$13.59	\$16.00
					\$538.04

EXHIBIT D—SCHEDULE 2
CITY OF MANCHESTER
CEMETERY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1943
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accum. Income	Total in Bank Dec. 31, 1943
Eliza A. Clark	Manchester	165344	\$500.00	\$56.44	\$556.44
McKinnon, Powers	Manchester	165161	100.00	3.07	103.07
T. Kittredge Hall	Manchester	165812	150.00	10.50	160.50
R. A. Wheeler	Manchester	165813	100.00	3.17	103.17
Joseph L. Stevens	Manchester	167988	100.00	3.21	103.21
Jennie M. Corey	Manchester	168006	2,500.00	369.13	2,869.13
Rev. John Kamm	Manchester	169614	100.00	2.65	102.65
Corydon L. Manter	Manchester	171910	150.00	7.46	157.46
Mary E. Coburn	Manchester	171981	200.00	5.66	205.66
Maud E. Caron	Manchester	171998	150.00	7.07	157.07
Fannie L. Roper	Manchester	172026	250.00	5.43	255.43
Frederick Knowlton	Manchester	173418	300.00	9.47	309.47
Augusta Dehmelt	Manchester	174113	100.00	4.47	104.47
Albert J. Knight	Manchester	174641	150.00	5.44	155.44
Catherine Plumptre	Manchester	174931	150.00	5.04	155.04
Slack & Tasker	Manchester	175757	150.00	5.83	155.83
Peter A. Redmon	Manchester	175845	150.00	5.83	155.83
Jennie F. Stratton	Manchester	176409	100.00	2.75	102.75
Eleanor J. Annis	Manchester	134034	100.00	20.19	120.19
Robert Lang	Manchester	137449	200.00	66.33	266.33
William P. Emerson	Manchester	177744	150.00	3.66	153.66

James H. Mendall	Manchaster	147048	200.00	57.87	257.87
Eunice J. Willand	Manchaster	177949	150.00	3.25	153.25
Clark & Prescott	Manchaster	148483	150.00	26.13	176.13
Halbert N. Bond	Manchaster	178217	1,700.00	66.69	1,766.69
Robert H. Duncan	Manchaster	178970	200.00	3.33	203.33
Olivier Gould	Manchaster	94650	500.00	.....	500.00
Mary L. Varney	Manchaster	164851	100.00	3.40	103.40
James Reid	Manchaster	179584	200.00	3.23	203.23
Capitola E. Welcome	Manchaster	179678	150.00	2.08	152.08
Charles E. Chase	Manchaster	179704	300.00	4.18	304.18
Nathaniel Clark	Manchaster	143971	150.00	29.65	179.65
Florence Barnard	Manchaster	179885	250.00	2.92	252.92
Edith E. Garland	Manchaster	179961	150.00	2.43	152.43
Nettie E. Smart	Manchaster	180872	200.00	2.38	202.38
Mrs. Clara Lacey	Manchaster	180902	150.00	2.54	152.54
Mrs. E. V. Rowe	Manchaster	181794	150.00	1.61	151.61
Henry B. Fairbanks	Manchaster	181896	300.00	3.25	303.25
May F. Nicholas	Manchaster	113370	500.00	297.39	797.39
Barton & Hill	Manchaster	115154	1,200.00	1,087.18	2,287.18
Lucy E. Hodge	Manchaster	115190	200.00	111.55	311.55
George W. Baker	Manchaster	152110	100.00	8.62	108.62
George W. Weeks	Manchaster	153173	200.00	4.34	204.34
Anna C. Reischer	Manchaster	153969	200.00	24.32	224.32
Clara E. Whittemore	Manchaster	156405	500.00	44.83	544.83
Horace P. Simpson	Manchaster	159383	150.00	11.86	161.86
Benjamin F. Greer	Manchaster	159813	100.00	7.87	107.87
Gray & Greer	Manchaster	159812	100.00	7.87	107.87
Stratton & Rollins	Manchaster	162820	125.00	7.85	132.85
Otie Wagner Hosser	Manchaster	183080	200.00	.61	200.61
Addie C. Lee	Manchaster	182815	150.00	1.41	151.41
Angie F. Briggs	Manchaster	182915	200.00	1.45	201.45
Christina Prohl	Manchaster	183161	150.00	.45	150.45
John W. French	Manchaster	183709	200.00	.92	200.92
Catherine Dennison Rosenberger	Manchaster	183416	150.00	.82	150.82

EXHIBIT D—SCHEDULE 2—Continued
CITY OF MANCHESTER
CEMETERY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1943
PINE GROVE CEMETERY SPECIAL FUNDS—Continued

Name of Trust Fund	Savings Bank	Book Number	Principal	Accum. Income	Total in Bank Dec. 31, 1943
Charles E. Shaw	Manchester	183823	200.00	.92	200.92
Barbara Neisch	Manchester	184292	200.00	.25	200.25
Henry F. Pillsbury	Manchester	184484	100.00	.42	100.42
Harley R. Henry	Manchester	184607	150.00	.31	150.31
Joseph Beddows	Manchester	184411	200.00	.83	200.83
Charles R. Corey	Manchester	183708	150.00	.....	150.00
Edith Canney	Amoskeag	199163	150.00	12.97	162.97
Elwin C. Foster	Amoskeag	199411	200.00	7.92	207.92
Earl Payne	Amoskeag	201424	100.00	3.09	103.09
Hattie L. Slack	Amoskeag	206343	150.00	6.31	156.31
Mrs. F. L. Reischer	Amoskeag	206906	100.00	2.37	102.37
Ida M. Knox	Amoskeag	206907	150.00	5.89	155.89
Clara E. Colby	Amoskeag	172472	100.00	9.92	109.92
S. P. Cannon	Amoskeag	185388	200.00	39.73	239.73
Chas. H. Robie	Amoskeag	185389	150.00	13.38	163.38
Addie C. Rowe	Amoskeag	210216	150.00	7.94	157.94
Theda F. Otis	Amoskeag	211899	150.00	6.14	156.14
Josephine O. Abbott	Amoskeag	211898	100.00	4.77	104.77
Rogler & Grummier	Amoskeag	185390	150.00	13.35	163.35
George E. Rogers	Amoskeag	185391	150.00	14.88	164.88
Cora A. Gile	Amoskeag	185387	150.00	14.91	164.91

Grace A. Phillips	Amoskeag	210630	150.00	7.46	157.46
Robert Brimmer, Jr.	Amoskeag	214886	100.00	4.75	104.75
Ella M. Field	Amoskeag	216004	200.00	2.04	202.04
Marcia M. Badger	Amoskeag	216606	100.00	4.13	104.13
Gordon F. Palmer	Amoskeag	219177	837.50	14.10	851.60
Leopold Winkler	Amoskeag	230637	120.00	2.05	122.05
Mrs. Elizabeth D. Welch ..	Amoskeag	154127	200.00	35.80	235.80
Emily Theuner	Amoskeag	157155	50.00	8.97	58.97
Karl Klein	Amoskeag	222208	100.00	2.44	102.44
Frank W. Avery	Amoskeag	168482	100.00	10.74	110.74
Annie L. Avery	Amoskeag	222693	150.00	2.93	152.93
James Crossley	Amoskeag	229802	200.00	2.26	202.26
Rufus H. Pike	Amoskeag	223501	400.00	3.23	403.23
Tillie A. Lamoureux	Amoskeag	225598	100.00	1.60	101.60
Charles W. Powell	Amoskeag	160833	100.00	20.04	120.04
Maria F. Laport	Amoskeag	161396	100.00	18.63	118.63
Hattie C. Curtis	Amoskeag	164246	95.00	17.97	112.97
Anna C. Nelson	Amoskeag	226736	200.00	2.48	202.48
Amorah Avery	Amoskeag	227553	200.00	2.22	202.22
Leland & Waldron	Amoskeag	174597	200.00	10.89	210.89
L. V. Heath	Amoskeag	183244	150.00	15.23	165.23
Medora W. Elliott	Amoskeag	188141	500.00	21.01	521.01
John Rustler	Amoskeag	190698	100.00	4.96	104.96
Ralph I. Bean	Amoskeag	193305	200.00	14.34	214.34
Julia M. Opelt	Amoskeag	197006	100.00	3.79	103.79
William C. Spear	Amoskeag	197051	2,500.00	478.92	2,978.92
George F. Sargent	Amoskeag	152887	100.00	11.49	111.49
Walker-Ward	Amoskeag	217948	250.00	3.56	253.56
Alice L. Thayer	Amoskeag	232966	150.00	1.14	151.14
Elizabeth Shea	Amoskeag	232771	100.00	.30	100.30
Esther A. Marr	Amoskeag	232239	120.00	1.26	121.26
Mary H. Tucker	Amoskeag	232310	100.00	.51	100.51
Lilla B. Longa	Amoskeag	233804	100.00	.46	100.46
Hazelton & Stevens	Amoskeag	232341	200.00	1.03	201.03

EXHIBIT D—SCHELUDE 2—*Concluded*
CITY OF MANCHESTER
CEMETERY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1943
PINE GROVE CEMETERY SPECIAL FUNDS—*Continued*

Name of Trust Fund	Savings Bank	Book Number	Principal	Accum. Income	Total in Bank Dec. 31, 1943
Mary E. Phinney	Amoskeag	232558	100.00	.51	100.51
John V. Van Poucke	Amoskeag	235250	200.00	.42	200.42
James A. Fracker	Amoskeag	237130	200.00	.....	200.00
Maggre Barney	Mechanics	16796	150.00	7.97	157.97
William W. Ingham	Mechanics	15589	700.00	101.28	801.28
Flora A. Cleworth	Mechanics	15585	150.00	22.04	172.04
Fannie L. Roper	Mechanics	15588	150.00	14.68	164.68
Estelle J. Stevens	Mechanics	15586	100.00	5.70	105.70
Herbert S. Clough	Mechanics	15590	200.00	3.36	203.36
Thomas Walker, Jr.	Mechanics	17591	150.00	5.75	155.75
Permilla M. Smith	Mechanics	18348	150.00	2.97	152.97
Elizabeth Alexander	Mechanics	13382	100.00	21.79	121.79
Silas C. Stetson	Mechanics	13511	150.00	48.70	198.70
Orra V. Chase	Mechanics	13606	400.00	166.98	566.98
Frank M. Randall	Mechanics	13707	100.00	20.20	120.20
William G. Garmon	Mechanics	17717	100.00	3.24	103.24
Abraham L. Garmon	Mechanics	17718	100.00	3.24	103.24
John C. Peterson	Mechanics	14390	100.00	15.28	115.28
T. Pauline Koehler	Mechanics	17830	150.00	3.33	153.33
Emma M. Blakeley	Mechanics	14627	100.00	10.70	110.70
Albertine M. Beeman	Mechanics	17842	150.00	3.33	153.33
Rachel B. Reid	Mechanics	13831	500.00	132.10	632.10

Frank Murray	Mechanics	14204	100.00	20.67	120.67
Tillie F. Robinson	Mechanics	14232	100.00	14.38	114.38
Walter R. Cox	Mechanics	18074	300.00	4.76	304.76
Emily E. Kelley	Mechanics	7815	2,500.00	141.17	2,641.17
Charles E. Chapman	Mechanics	14932	150.00	23.85	173.85
Bertha A. Morton	Mechanics	15025	150.00	18.25	168.25
James C. Stockdale	Mechanics	15032	100.00	10.23	110.23
Mary I. Dixon	Mechanics	15548	50.00	7.15	57.15
Frank W. Dunsnoor	Mechanics	16021	200.00	26.18	226.18
Lovica E. Gove	Mechanics	15587	200.00	12.86	212.86
Charlotte E. McAllister	Mechanics	18562	200.00	1.08	201.08
Ellis Trust Fund	Mechanics	18447	150.00	1.09	151.09
Charles P. Porter	Mechanics	18407	150.00	1.34	151.34
Ida M. Proctor	Mechanics	18008	200.00	.83	200.83
Tillie Gowitzke	Hillsborough County	30466	100.00	3.39	103.39
Josephine Dolber	Hillsborough County	31771	100.00	7.19	107.19
Nellie H. Brown	Hillsborough County	31770	250.00	16.16	266.16
John H. Andrews and Joseph Herrmann	Hillsborough County	31790	2,500.00	356.22	2,856.22
Frederick H. Salls	Hillsborough County	33196	100.00	6.66	106.66
Levi E. Payne	Hillsborough County	33758	100.00	4.54	104.54
Fred H. Cate	Hillsborough County	35289	100.00	3.96	103.96
Ellen Washburn	Hillsborough County	22138	100.00	4.79	104.79
Myra C. Corey	Hillsborough County	22278	100.00	24.39	124.39
Clarence M. Woodbury	Hillsborough County	20357	100.00	31.80	131.80
James R. Straw	Hillsborough County	20719	200.00	32.86	232.86
Gustav Volkman	Hillsborough County	38726	150.00	2.47	152.47
Nathan P. Hunt	Hillsborough County	20962	200.00	21.08	221.08
John D. Bean	Hillsborough County	39851	200.00	1.67	201.67
Thiem & Wolf	Hillsborough County	40935	150.00	.87	150.87
W. E. Porter and Sophia Philbrick	Hillsborough County	41811	150.00	.....	150.00
Total Pine Grove Cemetery Special Funds					\$4,731.57
					\$40,147.50
					\$44,879.07

EXHIBIT D—SCHEDULE 2
CITY OF MANCHESTER
CEMETERY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1943
VALLEY CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accum. Income	Total in Bank Dec. 31, 1943
Frederick Smyth	Manchester	172374	\$4,000.00	\$480.49	\$4,480.49
James Cossar	Manchester	172375	200.00	4.44	204.44
Elizabeth Holden Healy	Manchester	147047	100.00	11.04	111.04
E. W. Harrington	Manchester	108743	2,000.00	2,083.39	4,083.39
Hanna A. Currier	Amoskeag	185386	500.00	321.64	821.64
Sawyer & Breen	Amoskeag	154784	100.00	23.65	123.65
Emma T. Parker	Amoskeag	173017	300.00	16.85	316.85
M. G. J. Tewksbury	Amoskeag	177022	179.50	3.64	183.14
George F. Sargent	Amoskeag	152887	300.00	34.47	334.47
Carl L. Caton	Mechanics	17499	200.00	1.88	201.88
Nathan P. Hunt	Hillsboro County	26962	200.00	21.09	221.09
Total Valley Cemetery Special Funds			\$8,079.50	\$3,002.58	\$11,082.08

PISCATAQUOG CEMETERY SPECIAL FUNDS			
Caroline Rundlett	168609	\$125.00	\$7.82
Walter-Ward	217948	250.00	3.56
Total Piscataquog Cemetery			
Special Funds		\$375.00	\$11.38
			\$386.38
MERRILL CEMETERY SPECIAL FUNDS			
Cleaves N. Hardy	149756	\$200.00	\$7.99
			\$207.99
AMOSKEAG CEMETERY SPECIAL FUNDS			
Thomas Hamilton	18406	\$150.00	\$1.34
			\$151.34
"GALE FUND" INCOME ACCOUNT			
"Gale Fund" Income	34108	\$104.49	\$876.22
			\$980.71
SPECIAL STARK FUND			
Edith F. Stark	122381	\$1,000.00	\$628.19
			\$1,628.19

EXHIBIT D—SCHEDULE 2
CITY OF MANCHESTER
CEMETERY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1943

SUMMARY OF CEMETERY TRUST FUNDS CASH	
Pine Grove Cemetery	\$291,674.90
Valley Cemetery	54,133.53
Piscataquog Cemetery	16,099.06
Amoskeag Cemetery	2,305.23
Merrill Cemetery	5,972.58
Stowell Cemetery	538.04
Special Funds:	
Pine Grove Cemetery	\$44,879.07
Valley Cemetery	11,082.08
Piscataquog Cemetery	386.38
Merrill Cemetery	207.99
Amoskeag Cemetery	151.34
"Gale Fund" Income Account	980.71
Stark Fund	1,628.19
	<hr/>
Total	59,315.76
	<hr/>
	\$430,039.10

EXHIBIT D—SCHEDULE 3
CITY OF MANCHESTER
OTHER FUNDS—SPECIAL
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1943

Name of Fund	Bank	Book Number	Principal	Balance Dec. 31, '42	Interest and Other Credits	With- drawals	Balance Dec. 31, '43	Total Balance Dec. 31, '43
Fire Damage Replace- ment Fund	Merchants National Manchester Savings	354 157089	..... .....	\$11,279.45 15,279.45	\$90.35 384.37	\$7,000.00 .....	..... .....	\$4,369.80 15,663.82
C. H. Bartlett Legacy ..	Manchester Savings	153316	.....	\$26,558.90	\$474.72	\$7,000.00	.....	\$20,033.62
Nathan P. Hunt Fund for Children's Enter- tainment	Hillsborough County	29664	\$5,000.00	\$25,866.57	\$3,225.13	\$1,005.35	\$23,086.35	\$28,086.35
Nathan P. Hunt School Prize and Book Fund	Hillsborough County	29665	\$3,000.00	\$397.07	\$84.93	.....	\$482.00	\$3,482.00
Herrick Fund	Manchester Savings	163088	\$500.00	\$143.68	\$16.18	.....	\$159.86	\$659.86
Clara N. Brown Trust Fund	Manchester Savings	175123	\$650.00	\$82.25	\$18.41	.....	\$100.66	\$750.66

EXHIBIT D—SCHEDULE 4
CITY OF MANCHESTER
STATEMENT OF CEMETERY TRUST FUND SECURITIES
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1943
PINE GROVE CEMETERY

Description	Date of Issue	Date of Maturity	Rate Per Cent	Serial Numbers	Amount
City of Manchester Bonds:					
School Bonds	Dec. 1, 1924	Dec. 1, 1944	4	35	\$1,000.00
Highway Bonds	May 1, 1928	May 1, 1944-48	4	41-50	10,000.00
Sewer Bonds	Sept. 1, 1929	Sept. 1, 1944-49	4½	39-59	12,000.00
Permanent Improvements Bonds ..	Apr. 1, 1932	Apr. 1, 1944-52	4½	56-100	45,000.00
School Bonds	Jan. 1, 1939	Jan. 1, 1944-59	3	29-138	110,000.00
U. S. Treasury Bonds	Apr. 15, 1943	June 15, 1969	2½	29027-H	10,000.00
U. S. Treasury Bonds	Apr. 15, 1943	June 15, 1969	2½	29028-I	10,000.00
U. S. Treasury Bonds	Apr. 15, 1943	June 15, 1969	2½	29029-K	10,000.00
U. S. Treasury Bonds	Apr. 15, 1943	June 15, 1969	2½	29030-L	10,000.00
U. S. Treasury Bonds	Apr. 15, 1943	June 15, 1969	2½	29031-A	10,000.00
U. S. Treasury Bonds	Apr. 15, 1943	June 15, 1969	2½	29135-E	10,000.00
U. S. Treasury Bonds	Apr. 15, 1943	June 15, 1969	2½	29136-F	10,000.00
U. S. Treasury Bonds	Apr. 15, 1943	June 15, 1969	2½	29140-L	10,000.00
U. S. Treasury Bonds	Apr. 15, 1943	June 15, 1969	2½	29141-A	10,000.00
U. S. Treasury Bonds	Apr. 15, 1943	June 15, 1969	2½	29142-B	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1969	2½	36261-A	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1969	2½	36262-B	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1969	2½	36263-C	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1969	2½	36264-D	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1969	2½	36265-E	10,000.00

City of Manchester Notes:

Serial Notes	Dec. 1, 1935	Dec. 1, 1944-45	3	9-10	2,000.00
Serial Notes	Sept. 1, 1936	Sept. 1, 1944-46	3	8-10	3,000.00
Serial Notes	June 1, 1937	June 1, 1944-46	3	7-8	1,500.00
Serial Notes	Jan. 2, 1941	Jan. 1, 1944-51	2½	3-10	8,000.00
Total Securities Pine Grove Cemetery					\$342,500.00

VALLEY CEMETERY

City of Manchester:					
War Memorial Bonds	July 1, 1928	July 1, 1944-48	4	31-40	\$7,500.00
Fire Department Bonds	Sept. 1, 1929	Sept. 1, 1944-49	4½	18-23	6,000.00
Serial Notes	Nov. 1, 1941	Nov. 1, 1944-46	2½	3-5	9,000.00
Total Securities Valley Cemetery					22,500.00
Total Securities in Trust Funds—All Cemeteries					\$365,000.00

EXHIBIT D—SCHEDULE 5
CITY OF MANCHESTER
LIBRARY TRUST FUNDS
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES
As at December 31, 1943

Name of Fund	Book Number	Balance Jan. 1, '43	Deposits	Interest	With- drawals	Balance Dec. 31, '43
Dean Fund:						
Amoskeag Savings Bank	94654	\$2,848.97	.....	\$72.21	\$101.41	\$2,819.77
Manchester Savings Bank	16445	3,211.16	.....	80.76	.....	3,211.92
Manchester Savings Bank	75958	2,324.47	.....	58.53	41.83	2,341.17
Mechanics Savings Bank	6421	2,125.23	.....	53.82	38.76	2,140.29
Mechanics Savings Bank	15592	2,326.54	.....	58.52	28.75	2,356.31
<hr/>						
Eaton Fund:						
Hillsboro County Savings Bank	106	\$12,836.37	.....	\$33.84	\$210.75	\$12,949.46
Mechanics Savings Bank	15593	\$2,309.62	.....	\$57.73	\$26.76	\$2,340.59
<hr/>						
Michael Prout Fund:						
Amoskeag Savings Bank	106269	\$3,591.72	.....	\$91.00	\$101.06	\$3,581.66
Manchester Savings Bank	100664	3,282.11	.....	82.76	83.05	3,281.82
Mechanics Savings Bank	7329	1,136.58	.....	28.20	59.85	1,104.93
<hr/>						
Mary E. Elliot Fund:						
Hillsboro County Savings Bank	104	\$872.30	.....	\$21.44	\$72.55	\$821.19
Mechanics Savings Bank	6423	3,935.53	.....	99.80	121.84	3,913.49
<hr/>						
Total:						
		\$8,010.41	.....	\$201.96	\$243.96	\$7,968.41
<hr/>						
		\$4,807.83	.....	\$121.24	\$194.39	\$4,734.68

Nora Kennard Jones Fund:									
Hillsboro County Savings Bank	37554	\$7,156.28	\$5,707.06	\$184.10	\$3,474.91	\$9,572.53			
Hosley Fund Income Account:									
Amoskeag Savings Bank	147827	1,600.70	.....	44.56	.....	1,645.26			
Edwin F. Jones Fund:									
Mechanics Savings Bank	11689	5,045.15	.....	126.84	116.79	5,055.20			
Emily A. Smith Fund:									
Mechanics Savings Bank	7189	5,376.42	.....	135.40	.....	5,511.82			
James Liddell Arnott Fund:									
Manchester Savings Bank	159856	2,909.11	.....	73.62	21.03	2,961.71			
Mrs. Georgia B. D. Carpenter Fund:									
Manchester Savings Bank	165491	10,000.15	.....	253.38	251.57	10,001.96			
Frank P. Carpenter Fund:									
Amoskeag Savings Bank	222579	\$5,097.73	.....	\$128.22	\$229.57	\$4,996.38			
Hillsboro County Savings Bank	36149	4,805.93	.....	120.13	.....	4,926.06			
Manchester Savings Bank	177951	5,134.40	.....	129.37	239.70	5,124.07			
Mechanics Savings Bank	17839	10,006.04	.....	253.17	178.27	10,080.94			
		\$25,044.10	.....	\$630.89	\$647.54	\$25,027.45			
Ruth C. Dudley Fund:									
Amoskeag Savings Bank	197296	\$64.06	.....	\$1.60	\$10.00	\$55.66			
Mary M. Tolman Fund:									
Mechanics Savings Bank	17060	2,000.38	.....	50.34	38.24	2,012.48			
Income Account:									
Merchants National Bank .....	.....	886.64	.....	.....	3.79	882.85			
Chaminade Cash Fund:									
Hillsboro County Savings Bank	39951	183.92	.....	4.46	25.22	163.16			
Totals		\$89,813.38	\$5,707.06	\$2,249.39	\$5,330.62	\$92,439.21			

EXHIBIT D—SCHEDULE 5

CITY OF MANCHESTER

LIBRARY TRUST FUNDS

IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES

As at December 31, 1943

Securities in Custody of the Treasurer of the Library Trustees

Description	Date of Issue	Maturity	Interest	Serial No.	Amount
U. S. Savings Bonds Series G	9-24-42	9-24-54	2½	M908798G	\$1,000.00
U. S. Savings Bonds Series G	9-24-42	9-24-54	2½	D389678G	500.00
U. S. Savings Bonds Series G	5- 3-43	5- 3-55	2½	M1536804G	1,000.00
Total					<u>\$2,500.00</u>
Total Cash and Securities in Custody of the Treasurer of Library Trustees					<u>\$94,939.21</u>
Summary of Library Trust Funds					
Total in Custody of Library Trustees					\$94,939.21
Total in Custody of the City Treasurer					10,000.00
Total Library Trust Funds					<u>\$104,939.21</u>

EXHIBIT D—SCHEDULE 6
CITY OF MANCHESTER
CEMETERY TRUST FUNDS

Income Account for the Fiscal Year Ended December 31, 1943

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stowell Cemetery	Total
Balances December 31, 1942 ..	\$49,915.34	\$10,307.75	\$5,808.36	\$2,131.02	\$121.67	\$8,682.46	\$40.45	\$77,007.05
Income:								
Interest on Bonds	\$8,472.30	\$675.00	.....	.....	.....	.....	.....	9,147.30
Interest on Serial Notes	25.70	300.00	.....	.....	.....	.....	.....	825.70
Interest on Savings Banks ..	9,251.13	1,202.57	\$401.88	\$149.43	62.23	1,440.81	13.59	12,521.64
Interest from Lots Sold ...	106.13	.....	.....	.....	.....	.....	.....	106.13
Expenses:								
Perpetual Care of Lots	\$18,355.26	\$2,177.57	\$401.88	\$149.43	\$62.23	\$1,440.81	\$13.59	\$22,600.77
Partial Care of Lots	\$13,644.00	\$1,774.50	\$270.00	\$117.00	\$61.00	\$1,124.00	\$16.00	\$17,006.50
Care of Single Graves	718.64	.....	.....	.....	.....	.....	.....	718.64
Perpetual Care of Single Graves	445.23	.....	.....	.....	.....	.....	.....	445.23
Appropriation for Clerical Services	89.67	.....	.....	.....	.....	.....	.....	89.67
Maintenance	600.00	.....	.....	.....	.....	.....	.....	600.00
Accrued Interest on Bonds ..	5,000.00	.....	.....	.....	.....	.....	.....	5,000.00
Miscellaneous	95.61	.....	.....	.....	.....	.....	.....	95.61
Care of Eastman Lot	30.12	1,012.00	.....	.....	.....	.....	.....	1,042.12
Care of Gen. Stark Lot .....	.....	.....	10.00	.....	.....	.....	.....	10.00
Transfer of Interest to Pine Grove Cemetery .....	.....	.....	.....	.....	.....	40.00	.....	40.00
Total Expenses	\$20,623.27	\$2,786.50	\$280.00	\$117.00	\$65.17	\$1,164.00	\$16.00	\$25,051.94
Balances December 31, 1943 ...	\$47,647.33	\$9,698.82	\$5,930.24	\$2,163.45	\$118.73	\$8,959.27	\$38.04	\$74,555.88

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH RECEIPTS

Balance Sheet Accounts:

Local Taxes:		
Property Taxes	\$3,074,162.49	
Poll Taxes	84,452.00	
Tax Titles	16,472.99	
Tax Deeds	7,861.26	
	<hr/>	\$3,182,948.74
Accounts Receivable:		
Departmental Accounts		
Fire Department	\$45.00	
Health Department	461.40	
Highway Department	8,452.74	
School Department	18,344.56	
Recreation and Aviation	5,809.39	
Cemeteries	98.00	
	<hr/>	33,211.09
Water Department		322,187.72
Revenue of Prior Years:		
City Clerk	\$145.00	
Tax Collector	43.40	
Building Department	135.07	
Fire Department	9.00	
Highway Department	406.34	
	<hr/>	738.81
Tailings (Reserve for Outstanding Checks)		49.55
Temporary Revenue Loans		750,000.00
Orange Food Stamp		6,000.00
Various Funds:		
Firemen's Retirement Fund	\$7,794.36	
Athletic Funds		
Central High School	\$10,203.56	
West Side High School	1,203.43	
	<hr/>	11,406.99
Victory Tax	35,954.97	
Withholding Tax	68,716.51	
Cemetery Trust Funds		
Pine Grove Perpetual Care.....	\$1,364.00	
Special Funds	1,900.00	
Clerical Services	600.00	
Safe Deposit Box Rental	30.00	
Purchase—U. S. Treasury Bonds	150,095.61	
Miscellaneous	12.12	
	<hr/>	154,001.73

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1943

REVENUE ACCOUNTS

CASH RECEIPTS—Continued			
Special Trust Funds			
C. H. Bartlett Legacy	\$1,005.35		
Edith Stark Fund	40.00		
		1,045.35	
			278,919.91
Revenue of 1944			600.25
<i>Estimated Revenue:</i>			
State of New Hampshire			
Interest and Dividend Tax	\$73,857.87		
Savings Bank Tax	39,320.81		
Railroad Tax	10,055.04		
		\$123,233.72	
Licenses			
Dogs	\$5,596.00		
Amusement	2,512.25		
Bowling, Pool and Billiard	1,043.25		
Junk	118.50		
All Others	2,220.87		
		11,490.87	
Permits			
Motor Vehicles	\$48,197.68		
Marriage	1,656.00		
Sewers	523.50		
Sunday	170.00		
		50,547.18	
Certified Copies			
Births, Deaths and Marriages		990.50	
Public Comfort Station			
Sales and Weighing	\$177.72		
Coin Locks	180.25		
Telephone Collections	26.89		
		384.86	
Interest and Costs			
Interest on Taxes	\$8,913.33		
Interest on Redemptions	3,354.26		
Cost on Taxes	4,483.69		
Cost on Redemptions	380.00		
Administrative Cost on Real Estate	119.42		
Taxes Collected without Warrant	25.11		
		17,275.81	

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Estimated Revenue:

Municipal Court		
Fines and Forfeits		6,983.14
School Department		
Sale of Books and Supplies	\$204.07	
Manual Training Supplies	446.50	
Rental of Piano	60.00	
		710.57
City Library		
Fines	\$2,245.09	
Miscellaneous Sales	229.42	
		2,474.51
Charities—W. P. A. Sewing Project		
Sale of Material	\$4,828.52	
Sale of Platform Truck	10.00	
		4,838.52
Recreation and Aviation		
Municipal Golf Course	\$4,555.68	
Athletic Field	1,165.41	
		5,721.09
Public Service Enterprise		
Public Scales		68.90
Cemeteries		
Pine Grove		
Sale of Lots and Graves	\$12,908.95	
Sale of Single Graves	2,000.00	
Care of Lots and Graves	402.50	
Interments	5,126.50	
Miscellaneous	4,171.70	
		\$24,609.65
Valley		
Care of Lots and Graves	\$201.50	
Interments	191.00	
Miscellaneous	87.45	
		479.95
All Other Cemeteries		
Interments	16.00	
		25,105.60

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Estimated Revenue:

Interest and Premiums		
Interest on Bonds	\$389.72	
Interest on Perpetual Care Funds..	141.51	
		531.23
All Others		
Highway Department	\$27.75	
Board of Examining Plumbers....	115.50	
Building Department	20.00	
Board of Adjustments	40.00	
Miscellaneous	107.19	
		310.44
Total Cash Credited to Estimated Revenue		\$250,666.94

Revenue Appropriations:

Assessors	\$54.00	
Building Department	168.81	
Board of Registrars	83.20	
Election Officials	15.00	
City Hall	36.00	
Public Comfort Station	12.00	
Old Court House	502.43	
Police Department	108.11	
Fire Department	1,480.88	
Health Department	40.33	
Highway Department	2,888.40	
Charities Department		
Outside Relief	\$506.69	
Old Age Assistance	11,125.20	
		11,631.89
School Department	468.78	
City Library	253.56	
Parks and Playgrounds	325.25	
Municipal Golf Course	153.83	
Athletic Field	285.00	
Water Department	43.65	
Pine Grove Cemetery	23,569.38	
Valley Cemetery	3,399.50	
Amoskeag and Others	104.00	
Emergency Salary Allowance	31.60	
Board of Adjustment	4.00	

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Revenue Appropriations:

Defense Conservation Committee	1.35
Civilian Defense—War Service Division	9.20
Honor Roll	98.57
Airport Improvements—Purchase of Land.....	4,500 00
Fire Insurance—Public Buildings	2,088.70
Fire Damage Replacement Fund	7,000.00

Total Cash Receipts Credited to Revenue Appropriations	59,357.42
--	-----------

Other Cash Receipts

(Departmental Cash Receipts Undeposited
as at December 31, 1943)

City Scales	\$4.20
School	41.85
Water Department	9,023.75

9,069.80

Total Cash Receipts	\$4,893,750.23
---------------------------	----------------

Transfers from Non-Revenue Cash:

New Sewers	\$14,992.34
New Highways	3,612.75
Highway Resurfacing	21,218.60

Total Transfers	39,823.69
-----------------------	-----------

Total Cash Receipts and Transfers	\$4,933,573.92
---	----------------

Less Departmental Cash Receipts reported in the
above but received and included as Cash on Hand
December 31, 1942

3,113.55

\$4,930,460.37

Cash on Hand December 31, 1942	314,343.38
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Total	\$5,244,803.75
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EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH DISBURSEMENTS

Balance Sheet Accounts:

Taxes Refunded:		
Taxes Receivable 1942	\$3.00	
Taxes Receivable 1943	128.10	
		\$131.10
Tax Titles Bought by the City		14,556.05
Tailings (Reserve for Outstanding Checks)		10.86
Temporary Revenue Loans		750,000.00
Accounts Payable		68,156.15
Victory and Withholding Tax Fund		92,636.39
Various Funds:		
Firemen's Retirement Fund	\$7,140.45	
Athletic Funds		
Central High School	\$8,897.81	
West Side High School	872.60	
		9,770.41
Cemetery Trust Funds		
Perpetual Care Funds	\$1,364.00	
Special Trust Funds	1,900.00	
Clerical Services	600.00	
Safe Deposit Box Rental	30.00	
Single Graves	10.00	
Purchase U. S. Treasury Bonds	150,095.61	
Miscellaneous	12.12	
		154,011.73
Other Funds		
C. H. Bartlett Legacy	\$1,005.35	
Edith Stark Fund	40.00	
		1,045.35
Estimated Revenue		11,204.67
Revenue of Prior Years		308.35
		183,480.96
Cash Disbursements Charged to Balance Sheet Items....		\$1,108,971.51

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Revenue Appropriations:

General Government:

Legislative and Executive:

Mayor

Salary	\$3,000.00
Secretary's Salary	1,562.50

\$4,562.50

Expenses	1,333.75
----------------	----------

1,333.75

\$5,896.25

Aldermen

Salaries	\$2,800.00
----------------	------------

\$2,800.00

Expenses	50.00
----------------	-------

50.00

2,850.00

Financial:

Auditor

Salary	\$2,500.00
--------------	------------

1,189.00

Clerks' Salaries	1,103.00
------------------------	----------

1,103.00

\$4,792.00

Extra Clerks	405.28
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405.28

5,197.28

Expenses	405.28
----------------	--------

405.28

Treasurer

Salary	\$2,500.00
--------------	------------

3,214.50

Clerks' Salaries	3,214.50
------------------------	----------

3,214.50

\$5,714.50

Expenses	728.17
----------------	--------

728.17

6,442.67

Tax Collector

Salary	\$2,500.00
--------------	------------

5,202.14

Deputies Salaries	5,202.14
-------------------------	----------

5,202.14

Clerks' Salaries	3,782.00
------------------------	----------

3,782.00

Extra Clerks	1,043.63
--------------------	----------

1,043.63

\$12,527.77

Expenses	2,304.27
----------------	----------

2,304.27

14,832.04

Custodian of Tax Deeded Property

Salary	\$600.00
--------------	----------

\$600.00

Expenses	48.73
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48.73

648.73

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Assessors			
Board Members	\$7,800.00		
Clerks' Salaries	5,500.00		
Extra Clerks	1,718.83		
		\$15,018.83	
Expenses		1,507.65	
			16,526.48
Finance Commission			
Salaries	\$800.00		
Expenses	3.11		
			803.11
Law—City Solicitor			
Salary	\$1,600.00		
Expenses	301.49		
			1,901.49
City Clerk			
Salary	\$3,000.00		
Clerks' Salaries	5,152.91		
		\$8,152.91	
Expenses		1,491.09	
			9,644.00
Purchasing Agent			
Salary	\$3,588.89		
Clerk's Salary	873.67		
		\$4,462.56	
Expenses		1,355.63	
			5,818.19
Building Department			
Administration			
Superintendent's Salary	\$2,699.84		
Inspectors' Salaries	4,576.00		
Clerks' Salaries	2,002.00		
Pension	252.00		
		\$9,529.84	
Expenses		578.20	
			10,108.04
Repairs to Buildings			
Other Salaries	\$16,502.85		
Expenses	10,743.10		
			27,245.95

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH DISBURSEMENTS— <i>Continued</i>			
Board of Registrars			
Salaries Board Members	\$1,549.50		
Clerks' Salaries	750.00		
Extra Clerks	714.00		
		\$3,013.50	
Expenses		1,060.33	
			4,073.83
Election Officials			
Salaries	\$5,362.45		
Expenses	2,898.15		
			8,260.60
Land and Buildings			
City Hall			
Salaries	\$4,330.00		
Expenses	2,770.89		
			7,100.89
Old Court House			
Salaries	\$1,300.00		
Expenses	1,049.99		
			2,349.99
Public Comfort Station			
Salaries	\$5,091.00		
Expenses	832.39		
			5,923.39
<i>Protection of Persons and Property:</i>			
Police Department			
Salaries			
Commissioners	\$350.00		
Chief	6,000.00		
Captain	2,644.35		
Others	200,482.90		
Pensions	4,292.76		
		\$213,770.01	
Expenses		15,548.83	
			229,318.84
Municipal Court			
Salaries			
Justice	\$2,400.00		
Associate	800.00		
Clerk	1,200.00		
			4,400.00

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Probation Department			
Salaries			
Chief Probation Officer	\$2,400.01		
Assistant Probation Officer	1,442.33		
Clerk's Salary	1,100.49		
		\$4,942.83	
Expenses		976.95	
			5,919.78
Fire Department			
Salaries			
Commissioners	\$350.00		
Chief	4,500.00		
Deputies	5,900.00		
Permanent Men	210,703.20		
Call Men	6,789.70		
Superintendent Fire Alarm	2,500.00		
Pensions	3,086.69		
		\$233,829.59	
Expenses		17,412.18	
			251,241.77
Sealer of Weights and Measures			
Salary		\$2,100.00	
Expenses		281.66	
			2,381.66
<i>Health and Sanitation:</i>			
Health Department			
Salaries			
Commissioners	\$600.00		
Health Officer	4,500.00		
School Physicians	3,000.00		
Nurses	15,399.96		
Inspectors	10,132.50		
Clerks	2,336.67		
Cleaners	354.00		
Pensions	250.02		
		\$36,573.15	
Expenses		4,395.87	
			40,969.02
Isolation Hospital			
Salaries		\$9,446.43	
Expenses		7,989.91	
			17,436.34

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH DISBURSEMENTS— <i>Continued</i>			
City Physician			1,600.00
Vital Statistics			932.50
Hospitalization			1,600.00
Board of Examining Plumbers			7.42
<i>Highway:</i>			
Administration			
Salaries			
Commissioners	\$650.00		
Surveyor	5,000.00		
Clerks	10,444.58		
		\$16,094.58	
Expenses		982.50	
			17,077.08
Engineers			
Salaries		\$6,733.64	
Expenses		167.63	
			6,901.27
Transportation, Equipment and Supplies			
Salaries		\$42,301.30	
Expenses		84,958.59	
			127,259.89
Highway Maintenance			
Salaries	\$26,593.84		
Pensions	5,706.97		
		\$32,300.81	
Expenses		98.35	
			32,399.16
Street Cleaning			
Salaries			44,741.73
Traffic Regulation			
Salaries			7,470.35
Refuse Disposal			
Salaries			125,900.31
Sewer Maintenance			
Salaries		\$11,078.78	
Expenses		12.00	
			11,090.78
Gravel Bank			
Salaries		\$7,495.80	
Expenses		8,346.04	
			15,841.84
Vacation and Sick Leave Salaries			20,434.61

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

<i>Street Lighting</i>		88,533.34
<i>Charities:</i>		
Administration		
Salaries		
Commsisioner	\$2,833.28	
Clerks	6,205.00	
Expenses	674.06	
		9,712.34
Outside Relief		74,120.46
Old Age Assistance		68,683.14
W.P.A. Sewing Project		
Salaries	\$52.80	
Expenses	2,033.73	
		2,086.53
<i>Education:</i>		
School Department		
Administration		
Salaries		
School and State Board	\$7,600.00	
Clerk of Board	999.84	
Clerks	5,133.19	
Truant Officers	3,999.84	
		\$17,732.87
Expenses	3,063.91	
		20,796.78
Instruction		
Salaries	\$508,072.78	
Pensions	5,424.87	
		\$513,497.65
Expenses	18,095.91	
		531,593.56
Operation of Plant		
Salaries		
Janitors	\$48,043.62	
Pensions	294.63	
		\$48,338.25
Expenses	30,244.53	
		78,582.78

EXHIBIT E STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH DISBURSEMENTS— <i>Continued</i>			
School Department			
Auxiliary Agencies			
Salaries	\$2,339.47		
Expenses	14,110.14		
			16,449.61
Fixed Charges			
Lease on Corey Building	\$916.63		
Other	1,015.00		
			1,931.63
Outlays			637.30
Athletic Councils			
Central High School	\$800.00		
West Side High School	1,600.00		
			2,400.00
Evening School			
Salaries			
Instruction	\$2,405.73		
Janitors	650.97		
			3,056.70
City Library:			
Salaries			
Librarian	\$2,600.00		
Assistants	25,418.07		
Officers and Janitors	3,404.78		
Pensions	300.00		
		\$31,722.85	
Other Expenses			
Books	\$3,000.84		
Others	6,925.00		
Currier Fund	128.30		
Hosley Fund	65.00		
		10,119.14	
			41,841.99
Parks and Playgrounds:			
Salaries			
Superintendent	\$2,700.00		
Others	24,708.46		
Bath Houses	4,264.00		
Playgrounds	1,468.60		
		\$33,141.06	
Expenses		7,117.51	
			40,258.57

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH DISBURSEMENTS—Continued

Recreation and Aviation:

Municipal Golf Course		
Salaries	\$9,330.61	
Expenses	2,018.35	
		11,348.96
Athletic Field		
Salaries	\$5,945.20	
Expenses	1,150.82	
		7,096.02
Aviation Field		
Expenses		113.33
Golf Course Fire Damage		
Expenses		11.76

Public Service Enterprises:

Water Department		
Salaries		
Commissioners	\$1,600.00	
Superintendent	6,000.00	
Assistant Superintendent	3,496.44	
Others	117,645.41	
Pensions	5,858.00	
	\$134,599.85	
Expense	144,979.73	
		279,579.58
Maturing Principal and Interest*		
Principal	\$15,000.00	
Interest	1,320.00	
		16,320.00
Public Scales		
Salaries	\$1,200.00	
Expenses	143.42	
		1,343.42
Cemeteries		
Pine Grove		
Salaries	\$34,840.99	
Expenses	5,878.00	
		40,718.99

* In addition to these payments, the sum of \$6,750.00 for Principal and \$247.50 for interest was paid from the General Funds.

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Valley		
Salaries		6,416.38
All Others		
Salaries		377.00
Pensions		552.00
<i>Unclassified Items:</i>		
Emergency Salary Allowance	\$138,524.06	
Pensions	60,904.49	
Bonus	61,798.90	
Damages and Claims	6,727.68	
Printing and Stationery	469.09	
Printing City Reports	300.00	
Municipal Audit	3,106.70	
Fire Insurance on Public Buildings	23,890.85	
Firemen's Pension Fund	3,552.22	
Patriotic Purposes	600.00	
World War Decorating Committee	65.90	
Incidentals	3,689.32	
Refunds	202.53	
City Planning Board	40.00	
Zoning Board of Adjustments		
Salaries	\$683.34	
Expenses	139.00	
		822.34
Civilian Defense—Safety Division		
Salaries	\$970.00	
Expenses	1,225.69	
		2,195.69
Civilian Defense—War Service Division		
Salaries	\$970.40	
Expenses	679.55	
		1,649.95
War Transportation Committee	20.25	
Defense Conservation Committee	13.61	
Victory Gardens		
Salaries	\$2,401.10	
Expenses	97.78	
		2,498.88
Aircraft Observation Post	184.62	
Purchase of Bookkeeping Machines	1,748.74	
		313,005.82

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Maturing Principal:

Serial Bonds		
Highway	\$121,104.24	
Sewers	111,369.98	
Sidewalks	11,086.67	
New Highways, Sewers and Sidewalks	4,058.00	
Bridge	60,428.00	
Airport	5,765.00	
Valley Yard Fence	300.00	
Permanent Improvements to Public Buildings	12,133.11	
Health	71.00	
Recreation	9,594.00	
Library	75.00	
War Memorial	1,500.00	
Fire	6,373.00	
Incinerator	4,000.00	
Cemetery	462.00	
Departmental Equipment	11,645.00	
Schools	16,285.00	
Water Loans*	6,750.00	
		383,000.00
Long Term Notes		
Airport	\$4,000.00	
Recreation	1,000.00	
Land for New State Armory	880.00	
General Parks Improvements	2,000.00	
Departmental Equipment	1,000.00	
		8,880.00

Maturing Interest:

Highway	\$27,649.23
Sewers	23,452.03
Sidewalks	3,297.59
New Highways, Sewers and Sidewalks	1,582.50
Bridge	6,595.92
Airport	2,169.42
Valley Yard Fence	37.50
Permanent Improvements to Public Buildings	3,369.68
Health	22.60
Recreation	2,752.61
Library	22.97
War Memorial	360.00

*NOTE—In addition to the principal paid from General Funds, the sum of \$15,000.00 was paid Water Department Revenue for Principal.

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

CASH DISBURSEMENTS—Continued	
Fire	1,123.64
Incinerator	1,680.00
Cemetery	382.37
Departmental Equipment	1,317.56
Schools	4,634.38
Water*	247.50
	80,697.50
<i>Long Term Notes:</i>	
Airport	\$512.50
Recreation	60.00
Land for New State Armory	13.20
General Parks Improvement	210.00
Departmental Equipment	30.00
	825.70
Interest on Temporary Loans	1,368.75
<i>Other Governmental Units:</i>	
Hillsborough County Tax	441,815.33
Total Cash Charged to Revenue Appropriations.....	3,674,702.55
Total Cash Disbursements	\$4,783,674.06
<i>Transfers to Non-Revenue Cash:</i>	
Car Track Removal and Sale Car Track	\$809.12
New Highway	57.33
Purchase Equipment—Highway	1,112.50
Purchase Equipment—Recreation and Aviation	3,700.00
Purchase—Land—Airport	4,500.00
New Sewers	293.64
Revenue of Current Year (Purchase of Equipment)	7,810.31
Total Transfers	18,282.90
Total Cash Disbursements and Transfers.....	\$4,801,956.96
Cash on Hand and in Bank December 31, 1943	442,846.79
Total	\$5,244,803.75

* NOTE—In Addition to Interest Paid from General Funds, the sum of \$1,320.00 was paid from Water Department Revenue for Interest.

EXHIBIT E—SCHEDULE 1

CITY OF MANCHESTER

SUMMARY OF TAX COLLECTIONS

For the Fiscal Year Ended December 31, 1943

Year of Levy	Taxes		Totals
	Property	Poll	
1938	\$34.78	\$1,054.00	\$1,088.78
1939	80.02	1,380.00	1,460.02
1940	257.72	1,914.00	2,171.72
1941	241.94	2,724.00	2,965.94
1942	189,968.15	14,936.00	204,904.15
1943	2,883,579.88	62,444.00	2,946,023.88
	<u>\$3,074,162.49</u>	<u>\$84,452.00</u>	<u>\$3,158,614.49</u>
Taxes Redeemed:			
Tax Titles		\$16,472.99	
Tax Deeds		7,861.26	
		<u> </u>	24,334.25
Interest:			
On Deferred Taxes		\$8,913.33	
On Tax Titles Redeemed		3,354.26	
		<u> </u>	12,267.59
Cost:			
On Deferred Taxes		\$4,483.69	
On Tax Titles Redeemed		380.00	
		<u> </u>	4,863.69
Other Collections:			
Taxes Collected on Property without Warrant		\$119.42	
Administration Cost on Real Estate		25.11	
		<u> </u>	144.53
Total Collections			<u>\$3,200,224.55</u>

EXHIBIT E—SCHEDULE 2

CITY OF MANCHESTER

STATEMENT OF CITY CLERK'S RECEIPTS

For the Fiscal Year Ended December 31, 1943

Licenses :

Motor Vehicles	\$48,197.68	
Pool, Billiard and Bowling	1,043.25	
Amusements	2,512.25	
Dog	5,596.00	
Taxi, Jobs and Teams	315.00	
Junk Dealers	118.50	
Sunday Miscellaneous	\$770.25	
Less Revenue of 1944	600.25	
	<u>170.00</u>	
		\$57,952.68

Permits and Services :

Writs	\$7.50	
Marriages	1,656.00	
Corporations, Partnership	7.00	
Sewers	523.50	
Assignment of Wages	2.50	
Mortgages	609.50	
Conditional Sales	270.72	
Bill of Sale	21.50	
	<u>3,098.22</u>	

Discharges :

Mortgages	\$69.00	
Conditional Sales	31.50	
	<u>100.50</u>	

Miscellaneous (Public Comfort, Certifications, etc.)..... 2,241.51

Total \$63,392.91

EXHIBIT E—SCHEDULE 3

CITY OF MANCHESTER

STATEMENT OF MUNICIPAL COURT

For the Fiscal Year Ended December 31, 1943

Balance January 1, 1943:		
Cash on Hand January 1, 1943		\$341.90
Cash Receipts by Month		
January	\$571.20	
February	454.82	
March	683.98	
April	492.80	
May	1,122.00	
June	1,070.50	
July	884.37	
August	703.70	
September	522.20	
October	870.22	
November	1,007.36	
December	807.60	
		<u>9,190.75</u>
Total Cash to be Accounted for		\$9,532.65
Cash Disbursements:		
Fines		
Motor Vehicle Department	\$1,730.00	
Other State Departments	80.00	
		<u>\$1,810.00</u>
Statutory Expenses		
Witness Fees	\$144.16	
Attorneys Fees	103.00	
		<u>247.16</u>
Miscellaneous		492.35
Payments to City Treasurer		6,983.14
		<u>9,532.65</u>
Cash on Hand December 31, 1943		00

EXHIBIT E—SCHEDULE 4

CITY OF MANCHESTER

STATEMENT OF THE CITY LIBRARY DEPARTMENT

For the Fiscal Year Ended December 31, 1943

Cash on Hand January 1, 1943		\$182.96
Receipts for the year 1943—Fines, Sales and Miscellaneous:		
January	\$238.13	
February	193.03	
March	217.98	
April	191.95	
May	195.30	
June	172.60	
July	153.43	
August	153.63	
September	144.88	
October	188.53	
November	229.63	
December	212.46	
		<u>2,291.55</u>
Total Cash to be Accounted for		\$2,474.51
Less:		
Cash Payments to the City Treasurer in 1943		<u>2,474.51</u>
Cash on Hand December 31, 1943		00

EXHIBIT E—SCHEDULE 5

CITY OF MANCHESTER

CITY SCALES DEPARTMENT

For the Fiscal Year Ended December 31, 1943

STATEMENT OF CASH RECEIPTS

Cash on Hand—January 1, 1943		\$7.90
January	\$6.70	
February	5.50	
March	6.30	
April	5.40	
May	7.50	
June	7.30	
July	4.90	
August	4.90	
September	5.00	
October	5.20	
November	2.30	
December	4.20	
		<hr/> 65.20
Total to be Accounted for		\$73.10
Payments to City Treasurer in 1943		<hr/> 68.90
Cash on Hand December 31, 1943		<hr/> \$4.20

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1943
NON-REVENUE ACCOUNTS

CASH RECEIPTS	
Municipal Improvement and Equipment Bonds:	
5-Year Bonds Dated July 1, 1943—1%	
New Highways	\$12,000.00
New Sewers	27,000.00
Resurfacing	60,000.00
Highway Equipment	16,000.00
	\$115,000.00
Non-Revenue Appropriation	
School Department—Purchase of Equipment	
(Sale of Typewriter)	299.36
	299.36
Total Cash Receipts	\$115,299.36
Transfers from Revenue Cash:	
Sale of Car Track and Car Track Removal ..	\$809.12
New Highway	57.33
New Sewers	293.64
Purchase of Equipment	
Highway	1,112.50
Recreation and Aviation	3,700.00
Revenue of Current Year (Fire Department)	7,810.31
Airport—Land for Airport Improvement	4,500.00
	18,282.90
Total Transfers	18,282.90
Total Cash Receipts and Transfers	\$133,582.26
Cash on Hand and in Bank January 1, 1943.....	101,083.62
	101,083.62
Grand Total	\$234,665.88

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1943
NON-REVENUE ACCOUNTS

CASH DISBURSEMENTS

Non-Revenue Appropriations:

Highways:

New Highways—City		
Payroll	\$5,893.63	
Expenses	3,148.48	
		\$9,042.11
New Sewers—City		
Payroll	\$42,612.26	
Expenses	14,077.27	
		56,689.53
Highway Resurfacing—City		
Payroll	\$11,507.60	
Expenses	27,214.20	
		38,721.80
Car Track Removal—W.P.A.		750.00
		\$105,203.44

Parks and Playgrounds

Improvements to Derryfield Park, Oak Park and Crystal Lake Park		
Payroll	\$33.60	
Expenses	270.70	
		304.30

Airport

Land for Access Highway		
Expenses		1,254.31

Purchase of New Equipment

City Clerk—Vault and Office Equipment....	\$16.25	
Fire Department—Motor Fire Apparatus ..	18,741.00	
Highway Department	9,827.54	
Board of Recreation and Aviation	800.00	
		29,384.79

Total Cash Disbursements \$136,146.84

Transfers to Revenue Cash

New Sewers	\$14,992.34	
New Highways	3,612.75	
Highway Resurfacing	21,218.60	
		39,823.69

Total Cash Disbursements and Transfers \$175,970.53

Cash on Hand and in Bank December 31, 1943 58,695.35

Grand Total \$234,665.88

EXHIBIT G
CITY OF MANCHESTER
STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

Title of Appropriations	Balances from 1942	Current Appropriations	Cash Receipts	Transfers	Total Amount Available	Cash Expenditures			Liabilities Incurred in 1943	Total Charges	Balances Unexpended *Overdrawn **Carried to 1944	Audit Adjustment		Balances Unexpended *Overdrawn	Carried to 1944
						Payrolls	Bills	Transfers				Dr.	Cr.		
General Government:															
Mayor		\$6,000.00			\$6,000.00	\$4,562.50	\$1,333.75		\$17.86	\$5,914.11	\$85.89			\$85.89	
Aldermen		2,900.00			2,900.00	2,800.00	50.00		10.65	2,860.65	39.35			39.35	
Auditor		5,500.00			5,500.00	4,792.00	405.28		65.42	5,262.70	237.30			237.30	
Treasurer		6,450.00			6,450.00	5,714.50	728.17		6.93	6,449.60	.40			.40	
Tax Collector		15,300.00			15,300.00	12,327.27	2,304.27		132.46	14,964.50	535.50			535.50	
Custodian of Tax Deeded															
Housing		700.00			700.00	600.00	48.73			648.73	51.27			51.27	
Assessors		16,800.00	\$54.00		16,854.00	15,018.83	1,507.65		297.43	16,823.91	30.09			30.09	
Finance Commission		950.00			950.00	800.00	3.11			803.11	146.89			146.89	
Law		1,700.00		\$219.06	1,919.06	1,600.00	301.49			1,901.49	17.57			17.57	
City Clerk		10,000.00			10,000.00	8,152.91	1,491.09		42.45	9,686.45	313.55			313.55	
Purchasing Agent		6,600.00			6,600.00	4,462.56	1,355.63		13.38	5,831.57	768.43			768.43	
Building Department		10,000.00			10,000.00	7,572.22	1,321.30		1,800.60	39,214.59	1,206.22			1,206.22	
Business Building Fire Damage	\$37.22		168.81	253.00	40,420.81	27,032.69	11,321.30				57.22			57.22	
Election Officials		8,500.00	15.00		8,515.00	5,362.45	2,898.15		3.72	8,264.32	250.68			250.68	
Board of Registrars		4,000.00	83.20		4,083.20	3,013.50	1,060.33		4.67	4,078.30	4.70			4.70	
City Hall		7,500.00	36.00		7,536.00	7,952.60	4,330.00		\$500.00	7,952.60	234.40			234.40	
Old Court House		2,000.00	503.43	300.00	3,003.43	1,300.00	1,049.99		416.60						
Public Comfort Station		6,000.00	12.00		6,012.00	5,091.00	832.39		73.68	5,997.07	14.93			14.93	
Protection of Persons and Property:															
Police Department		238,000.00	108.11	4,215.76	242,323.87	213,770.01	15,548.83		2,256.70	231,575.34	10,748.33		(11)\$77.00	10,825.33	
Municipal Court		1,400.00		588.04	1,988.04	4,853.34	134.70			3,988.04					
Probation Department		6,500.00			6,500.00	4,489.49	842.25		588.04	6,087.30	412.92			412.92	
Fire Department		250,000.00	1,480.88	3,117.02	254,597.90	233,829.59	17,412.18		2,878.43	254,120.20	477.70		(11) 14.67	492.37	
Sealer of Weights and Measures		2,500.00			2,500.00	2,100.00	281.66		63.44	2,445.10	54.90			54.90	
Health and Sanitation:															
Health Department		61,500.00	40.33	711.42	62,251.75	46,019.58	12,385.78		914.22	59,319.58	2,932.17			2,932.17	
Hospitals		1,600.00			1,600.00	1,600.00				1,600.00					
City Physician		1,600.00			1,600.00	1,600.00				1,600.00					
Vital Statistics		1,200.00			1,200.00	932.50				932.50	267.50			267.50	
Board of Examining Plumbers		50.00			50.00		7.42		5.14	12.56	37.44			37.44	
Highways:															
Highway Department		385,000.00	2,888.40	54,958.24	442,846.64	314,551.91	94,565.11	361.92	29,788.06	439,267.00	3,579.64			3,579.64	
Street Lighting		97,000.00			97,000.00	88,533.34			8,054.49	96,587.83	412.17			412.17	
Charities:															
Administration and Outside Relief		100,000.00	506.69		100,506.69	9,038.28	74,794.52		14,775.97	98,608.77	1,897.92			1,897.92	
Old Age Assistance		76,000.00	11,125.20		87,125.20	68,683.14			13,025.93	81,709.07	5,416.13			5,416.13	
W.P.A. Sewing Project		3,000.00			3,000.00	52.80	2,033.73			2,086.53	913.47			913.47	
Education:															
School Department		658,641.00	468.78	5,719.50	664,829.28	587,364.94	68,083.42		7,049.10	662,497.46	2,331.82		(8) 4,851.60	7,183.42	
Care of School Clocks		400.00			400.00					400.00					400.00
City Library	26.50	45,750.00	253.56	300.00	46,330.06	31,722.85	10,119.14		2,216.12	44,058.11	2,271.95			2,185.19	86.76
Recreation and Aviation:															
Parks and Playgrounds		40,000.00	325.25	96.20	40,421.45	33,141.06	7,117.51		147.75	40,406.32	15.13			15.13	
Municipal Golf Course		12,400.00	153.83	2,089.60	14,643.43	9,330.61	2,018.35	2,206.66	406.28	13,961.90	681.53			681.53	
Athletic Field		5,400.00	285.00		5,685.00	7,510.45	1,595.20		414.43	7,510.45					
Aviation Field		200.00		1.00	201.00		113.33			113.33	87.67			87.67	
Golf Club Fire Damage	11.76				11.76		11.76			11.76					

EXHIBIT G
STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES
CITY OF MANCHESTER
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS—*Concluded*

Title of Appropriations	Balances from 1942	Current Appropriations	Cash Receipts	Transfers	Total Amount Available	Cash Expenditures			Liabilities Incurred in 1943	Total Charges	Balances Unexpended *Carried to 1944	Audit Adjustment		Balances Unexpended *Overdrawn	Carried to 1944
						Payrolls	Bills	Transfers				Dr.	Cr.		
Unclassified:															
Emergency Salary Allowance		152,000.00	31.60		152,031.60	138,524.06			581.59	139,105.65	12,925.95			12,925.95	
Pensions		87,000.00			87,000.00	61,382.50		20,068.27		81,450.77	5,549.23	(11)	\$91.67	(1)	478.01
Damage and Claims		7,300.00			7,300.00		6,727.68			6,727.68	572.32				572.32
Printing City Reports		300.00			300.00		300.00			300.00					300.00
Patriotic Purposes		600.00			600.00		600.00			600.00					
Printing and Stationery		625.00			625.00		469.09		19.60	488.69	136.31				136.31
Incidentals		4,000.00			4,000.00		3,689.32	344.06		4,033.38	* 33.38				* 33.38
Municipal Audit	1,500.00				3,000.00		3,106.70			3,106.70	*106.70				*106.70
Zoning Board of Adjustments		880.00	4.00		884.00	683.34	139.00			822.34	61.66				61.66
City Planning Board		100.00			100.00		40.00			40.00	60.00				60.00
Purchases of Bookkeeping Machine		2,000.00			2,000.00		1,748.74			1,755.94	244.06				244.06
Civilian Defense—Safety Division		3,000.00			3,000.00	970.00			178.33	2,374.02	625.98				625.98
Civilian Defense—War Service Division		2,750.00	9.20		2,759.20	970.40	679.55		45.87	1,695.82	1,063.38				1,063.38
Reserve for Discounts and Abate-ments		40,000.00			40,000.00			36,757.83		36,757.83	3,242.17	(7)	.31		3,241.86
Refunds		500.00			500.00		324.39		3.22	327.61	172.39		(5)	121.86	294.25
Fire Insurance Public Buildings	8,000.00	6,802.15	9,088.70		23,890.85		23,890.85			23,890.85					
Firemen's State Pension Fund		4,700.00			4,700.00		3,552.22			3,552.22	1,147.78				1,147.78
Bonus—1942	61,798.90				61,798.90		61,798.90			61,798.90					
Kalivas Park Memorial	1,500.00				1,500.00						*1,500.00				1,500.00
War Transportation Committee	200.00				200.00		20.25			20.25	179.75				179.75
Defense Conservation Committee			1.35		1.35		13.61			13.61	* 12.26				* 12.26
Victory Gardens		2,500.00			2,500.00		2,401.10			2,498.88	1.12				1.12
Aircraft Observation Post		435.00			435.00		184.62			184.62	250.38				250.38
World War Decorating Committee		65.90			65.90		65.90			65.90					
Airport Improvement—Purchase of Land			4,500.00		4,500.00			4,500.00		4,500.00					
Honor Roll			98.57	125.00	223.57						** 223.57				223.57
Public Service Enterprise:															
Water Department	89,565.43		322,231.37		411,796.80	134,121.84	161,299.73		4,344.62	299,766.19	112,030.61	(1)	478.01	(2)	9,023.75
Public Scales		1,375.00			1,375.00	1,200.00	143.42		1.00	1,344.42	30.58				30.58
Cemeteries:															
Pine Grove and Merrill Yard		18,700.00	23,569.38	558.00	42,827.38	35,266.99	5,878.00		1,322.28	42,467.27	360.11				360.11
Valley and Piscataway		3,000.00	3,399.50	134.00	6,533.50		6,542.38			6,542.38	11.12				11.12
Amoskeag and Other Cemeteries		300.00	104.00		404.00	377.00				377.00	27.00				27.00
Interest and Maturing Debt:															
Interest on Temporary Loans		1,500.00			1,500.00		1,368.75			1,368.75	131.25				131.25
Interest on General Loans					81,523.20		81,523.20			81,523.20					
Maturing Debt		391,880.00			391,880.00		391,880.00			391,880.00					
Other Governmental Units:															
Hillsborough County Tax		441,815.33			441,815.33		441,815.33			441,815.33					
Per Capita School Tax		15,036.00			15,036.00						**15,036.00				15,036.00
Totals	\$162,959.81	\$3,404,428.58	\$381,545.14	\$75,846.89	\$4,024,780.42	\$2,049,141.38	\$1,625,683.03	\$65,743.38	\$791,549.47	\$3,832,117.26	\$192,663.16	\$569.99	\$14,566.89	\$68,537.38	\$138,122.68

EXHIBIT G—SCHEDULE 1

CITY OF MANCHESTER

STATEMENT OF CHARITIES DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1943

Salaries:		
Commissioner	\$2,833.28	
Clerks and Investigators	6,205.00	
		\$9,038.28
Administration Bills		798.46
Outside Relief:		
Food Stamps	\$2,194.00	
Provisions	20,749.68	
Milk	1,467.87	
Fuel	4,265.52	
Clothing	503.76	
Board, Care and Personal Aid	19,829.13	
Rents	9,736.92	
Professional Services	2,743.25	
Medicine	1,755.38	
Hospitals	20,792.91	
Burials	2,089.00	
Electricity	209.99	
Gas	32.80	
Miscellaneous	2,401.82	
		88,772.03
W.P.A. Sewing Project		2,086.53
Old Age Assistance		81,709.07
Total		\$182,404.37

EXHIBIT G—SCHEDULE 2

CITY OF MANCHESTER

STATEMENT OF CEMETERY EXPENDITURES

For the Fiscal Year Ended December 31, 1943

Expenditures:		
Payrolls		\$42,186.37
Other		
Coal and Oil	\$1,327.43	
Cement Containers	2,734.25	
Gasoline and Oil	354.65	
Repairs to Autos and Trucks	205.83	
Office Supplies and Expense	192.79	
Insurance	141.18	
New Boiler	1,000.00	
Cement	184.25	
Dressing, Fertilizer, etc.	529.54	
Miscellaneous	530.36	
		<hr/>
		7,200.28
Total		<hr/>
		\$49,386.65

EXHIBIT G—SCHEDULE 3

CITY OF MANCHESTER

STATEMENT OF POLICE DEPARTMENT

For the Fiscal Year Ended December 31, 1943

Expenditures:

Salaries		
Chief	\$6,000.00	
Captain	2,644.35	
Clerks and Patrolmen	200,482.90	
Pensions	4,292.76	
Commissioners	350.00	
		\$213,770.01
Others		
Auto Supplies and Expense	\$2,901.90	
Electricity	651.94	
Feeding Prisoners	75.94	
Fuel Oil and Coal	1,368.66	
Rental of Garage	240.00	
Gasoline	5,730.12	
Illuminating Gas	90.44	
Insurance on Motor Vehicles	652.22	
Office Supplies and Expense	894.64	
Photography Supplies and Expense	124.11	
Radio Maintenance	955.54	
Signal System Maintenance	40.75	
Telephone and Teletypewriter Service	1,962.90	
Towel and Laundry Service	83.94	
Miscellaneous	1,122.59	
Equipment Purchases	909.84	
		17,805.53
Total		\$231,575.54

EXHIBIT G—SCHEDULE 4

CITY OF MANCHESTER

STATEMENT OF FIRE DEPARTMENT

For the Fiscal Year Ended December 31, 1943

Expenditures:

Salaries		
Chief	\$4,500.00	
Deputies	5,900.00	
Firemen	219,992.90	
Pensions	3,086.69	
Commissioners	350.00	
		\$233,829.59
Others		
Hose	\$1,200.00	
Repairs	2,511.42	
Supplies	1,327.40	
Fire Alarm Expense	1,913.17	
Heating	5,865.03	
Gasoline and Kerosene	1,483.72	
Gas and Electricity	2,088.07	
Printing and Stationery	330.91	
Furniture and Bedding	474.70	
Laundry	325.37	
First Aid	33.00	
Transportation	52.84	
Miscellaneous	2,684.98	
		20,290.61
Total		\$254,120.20

EXHIBIT G—SCHEDULE 5

CITY OF MANCHESTER

SUMMARY OF PAYROLLS

For the Fiscal Year Ended December 31, 1943

CITY OF MANCHESTER

121

Department	Salaries and Wages	Emergency Salary Allowance	Bonus for 1942	Pensions	Total
Legislative and Executive:					
Mayor's Office	\$4,762.50	\$100.00	\$92.00	.....	\$4,754.50
Aldermen	2,800.00	.....	.....	.....	2,800.00
Financial:					
Auditor's Office	4,792.00	311.64	100.00	.....	5,203.64
Treasurer's Office	5,714.50	489.44	100.00	.....	6,303.94
Tax Collector's Office	12,327.77	985.14	622.00	.....	14,134.91
Custodian of Tax Deeded Property	600.00	45.00	.....	.....	645.00
Assessor's Office	15,018.83	958.30	300.00	.....	16,277.13
Finance Commission	800.00	.....	.....	.....	800.00
General Departments:					
Law—City Solicitor	1,600.00	.....	.....	.....	1,600.00
City Clerk's Office	8,152.91	557.43	470.00	.....	9,180.34
Purchasing Department	4,462.56	10.00	.....	.....	4,472.56
Building Department	25,780.69	2,019.46	847.00	\$1,092.00	29,739.15
Board of Registrars	3,013.50	75.00	100.00	.....	3,188.50
Election Officials	5,362.45	.....	.....	.....	5,362.45
Lands and Buildings:					
City Hall	4,330.00	416.00	394.00	.....	5,140.00
Old Court House	1,300.00	85.00	96.00	.....	1,481.00
Public Comfort Station	5,091.00	465.90	400.00	.....	5,956.90
Protection of Persons and Property:					
Police Department	209,477.25	17,079.57	10,062.00	16,907.70	253,526.52
Municipal Court	4,400.00	.....	.....	.....	4,400.00
Probation Department	4,942.83	245.75	100.00	.....	5,288.58
Fire Department	230,742.90	20,226.58	11,484.56	11,051.46	273,505.50
Sealer of Weights and Measures	2,100.00	136.44	.....	.....	2,236.44

EXHIBIT G—SCHEDULE 5
CITY OF MANCHESTER
SUMMARY OF PAYROLLS
For the Fiscal Year Ended December 31, 1943

Department	Salaries and Wages	Emergency Salary Allowance	Bonus for 1942	Pensions	Total
Health and Sanitation:					
Health Department	45,769.56	3,435.51	2,480.99	1,000.00	52,686.06
City Physician	1,600.00	.....	.....	.....	1,600.00
Vital Statistics	932.50	.....	.....	.....	932.50
Highways:					
Highway Department	314,533.57	31,190.80	1,656.92	23,214.17	370,595.46
Charities:					
Charities Department	9,091.08	791.94	764.00	.....	10,647.02
Education:					
School Department	581,645.44	49,730.31	28,890.60	23,807.10	684,073.45
City Library	31,422.85	2,653.14	2,300.00	1,300.00	37,675.99
Recreation:					
Parks and Playgrounds	33,141.06	2,617.16	97.40	.....	35,855.62
Recreation and Aviation					
Municipal Golf Course	9,330.61	715.83	198.00	.....	10,244.44
Athletic Field	5,945.20	481.61	100.00	.....	6,526.81
Public Service Enterprise:					
Water Department	134,599.85	.....	.....	.....	134,599.85
Public Scales	1,200.00	120.00	.....	.....	1,320.00
Cemeteries:					
Pine Grove	34,840.99	2,938.95	131.43	2,692.00	40,603.37
Valley and Others	6,793.38	.....	12.00	.....	6,805.38
Unclassified Items:					
Victory Gardens	2,401.10	219.75	.....	.....	2,620.85
Zoning Board of Adjustment	683.34	.....	.....	.....	683.34
Civilian Defense	970.00	4.00	.....	.....	974.00
War Service Division	970.40	.....	.....	.....	970.40
Totals	\$1,773,442.62	\$139,105.65	\$61,798.90	\$81,064.43	\$2,055,411.60

EXHIBIT H

CITY OF MANCHESTER

STATEMENT OF BUDGETARY APPROPRIATION AND EXPENDITURES

For the Fiscal Year Ended December 31, 1943

NON-REVENUE ACCOUNTS

Title of Appropriation	Balance From 1942	Current Appropriations	Cash Receipts	Transfers and Other Credits	Total Amount Available	Cash Expenditures Payrolls	Bills	Transfers and Other Debits	Total Charges	Balances Unexpended
Highway:										
New Sidewalks—City	\$14.25			\$1,123.77	\$1,138.02			\$1,138.02	\$1,138.02	
New Highways—City	\$5,332.75	\$12,000.00		2,776.78	20,129.53	\$5,893.63	\$3,148.48	6,332.20	15,374.31	\$4,755.22
New Sewers—City	55,820.09	27,000.00		597.61	83,417.70	42,612.26	14,077.27	15,296.31	71,985.84	11,431.86
Highway Resurfacing—City		60,000.00			60,000.00	11,307.60	27,214.20	21,218.60	59,940.40	59.60
Valley Yard Fence	3,000.00				3,000.00					3,000.00
Railway Track Removal—W.P.A. ..	1,613.56			809.12	2,422.68		750.00	1,672.68	2,422.68	
New Sidewalks—W.P.A.	95.93				95.93			95.93	95.93	
New Sewers—W.P.A.	9.56				9.56			9.56	9.56	
New Highway—W.P.A.	1.61				1.61			1.61	1.61	
Parks and Playgrounds:										
Permanent Improvements										
Sheridan-Emmett Park—City ..	.06				.06			.06	.06	
Rock Rimmer Park—City .....	.04				.04			.04	.04	
Derryfield Park, Oak Park and Crystal Lake Park	304.46				304.46	33.60	270.70		304.30	16
Stevens Park—W.P.A.	2,198.22				2,198.22					2,198.22
Parker Playground	14.64				14.64			14.64	14.64	
Gosler Park Area—W.P.A.	309.79				309.79					309.79
General Parks Improvement— W.P.A.	2.48				2.48			2.48	2.48	
Building Department:										
Improvements to Public Buildings	2,511.60				2,511.60			2,511.60	2,511.60	
Addition to Police Station	20.37				20.37			20.37	20.37	
Improvements to Public Build- ings—W.P.A.	18.51				18.51			18.51	18.51	
School Department:										
New School Building Construction	72.45				72.45					72.45
Improvements to School Yard ..	171.23				171.23					171.23
Library:										
Improvements to Library Grounds —W.P.A.	725.36				725.36			725.36	725.36	
Fire Department:										
Fire Alarm Underground Work...	4,535.97				4,535.97			4,535.97	4,535.97	

EXHIBIT H

CITY OF MANCHESTER

STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

For the Fiscal Year Ended December 31, 1943

NON-REVENUE ACCOUNTS

Title of Appropriation	Balance From 1942	Current Appropriations	Cash Receipts	Transfers and Other Credits	Total Amount Available	Cash Expenditures Payrolls	Bills	Transfers and Other Debits	Total Charges	Balances Unexpended
Water Department:										
New Reservoir Construction . . .	697.45	.....	.....	.....	697.45	.....	.....	.....	.....	697.45
Airport:										
Land for Access Highway	1,803.74	.....	.....	.....	1,803.74	.....	1,254.31	.....	1,254.31	549.43
Land for Airport Improvement..	195.14	.....	.....	4,500.00	4,304.86	.....	.....	.....	.....	4,304.86
Cemeteries:										
Valley Cemetery Brook Project—										
W.P.A.	6.47	.....	.....	.....	6.47	.....	.....	6.47	6.47	.....
New Equipment:										
Fire Department										
Motor Fire Apparatus	19,050.00	.....	.....	.....	19,050.00	.....	18,741.00	309.00	19,050.00	.....
Fire Hose	100.00	.....	.....	.....	100.00	.....	.....	100.00	100.00	.....
Purchase of Ladder Truck . . .	.....	.....	.....	16,500.00	16,500.00	.....	.....	.....	.....	16,500.00
Highway Department										
New Equipment	637.30	16,000.00	.....	3,256.53	19,893.83	.....	9,827.54	.....	9,827.54	10,066.29
Traffic Signal Lights	350.00	.....	.....	.....	350.00	.....	.....	350.00	350.00	.....
Parks and Playgrounds										
Snow Plow and Broom	33.00	.....	.....	.....	33.00	.....	.....	33.00	33.00	.....
Assessors Department										
Fire Proof Safe and Type-										
writers	1,267.18	.....	.....	.....	1,267.18	.....	.....	.....	.....	1,267.18
Aldermen:										
Desks and Chairs	392.50	.....	.....	.....	392.50	.....	.....	392.50	392.50	.....
Health Department										
Automobile	18.25	.....	.....	.....	18.25	.....	.....	18.25	18.25	.....
City Clerk:										
Vault and Office Equipment . .	128.50	.....	.....	.....	128.50	.....	16.25	.....	16.25	112.25
Other Equipment	1.44	.....	.....	.....	1.44	.....	.....	1.44	1.44	.....
Recreation and Aviation . . . . .	.....	.....	.....	3,700.00	3,700.00	.....	800.00	.....	800.00	2,900.00
School Department . . . . .	.....	.....	\$299.36	.....	299.36	.....	.....	.....	.....	299.36
Totals	\$101,083.62	\$115,000.00	\$299.36	\$33,263.81	\$249,646.79	\$60,047.09	\$76,099.75	\$54,804.60	\$190,951.44	\$58,695.35

CITY OF MANCHESTER

For the Fiscal Year Ended December 31, 1943

REVENUE ACCOUNTS

Department Appropriation Distribution	Cash Credits	Transfers from Bond Issues	Inter-Departmental Transfers	Total Credits	Payrolls	Expenditures	Bills	Inter-Departmental Transfers	Total Charges	Unexpended	Department Appropriation Balances	Over- expended
Administration	\$32.00	.....	\$13,128.65	\$13,160.65	\$16,004.58	\$982.50	.....	\$1,568.32	\$18,645.40	.....	\$5,484.75	
Highway Maintenance	7,306.93	.....	.....	57,306.93	32,300.81	98.35	.....	34,880.76	67,279.92	.....	9,972.99	
Sewer Maintenance	1,219.82	.....	.....	31,219.82	11,978.78	.....	12.00	3,474.93	14,565.71	\$16,054.11	.....
Refuse Disposal	13.90	.....	.....	200,013.90	125,900.31	.....	.....	56,282.65	182,182.96	17,830.94	.....
Street Cleaning	4.80	.....	.....	70,004.80	44,741.73	.....	.....	17,503.71	2,245.44	7,759.36	.....
Traffic Regulation	.....	.....	.....	25,000.00	7,470.35	.....	.....	12,467.12	19,937.47	5,062.53	.....
Engineers	.....	\$ .51	270.53	10,271.04	6,733.64	.....	167.63	989.47	7,890.74	2,380.30	.....
Vacations and Sick Leave	.....	.....	12,701.57	26,630.32	20,434.61	.....	8,346.04	413.06	20,847.67	.....	20,847.67	
Gravel Bank	2,439.22	11,489.53	.....	.....	7,495.80	.....	.....	10,943.83	26,787.67	.....	157.35	
Transportation, Equip- ment and Supplies.....	4,091.85	28,333.65	126,395.23	158,820.73	42,301.30	83,271.09	.....	13,970.13	141,542.52	17,278.21	.....
Totals	\$15,108.52	\$39,823.69	\$152,495.98	\$592,428.19	\$314,519.91	\$94,877.61	.....	\$152,495.98	\$561,925.50	\$6,965.45	\$36,462.76	
Accrual Dec. 31, 1943.	.....	.....	.....	5,688.63	.....	24,099.43	.....	.....	29,788.06	.....	.....
Totals	\$15,108.52	\$39,823.69	\$152,495.98	\$592,428.19	\$320,240.54	\$118,977.04	.....	\$152,495.98	\$591,713.56	\$37,177.39	\$36,462.76	
Appropriation Balance Dec. 31, 1943.	.....	.....	.....	.....	.....	.....	.....	.....	.....	36,462.76	\$714.63	

EXHIBIT I—SCHEDULE 1
CITY OF MANCHESTER
COMPARATIVE STATEMENT
GENERAL LEDGER WITH
HIGHWAY DEPARTMENT LEDGER
For the Fiscal Year Ended December 31, 1943
REVENUE ACCOUNTS

	General Ledger	Departmental Ledger	Difference
Credits:			
Appropriations	\$385,000.00	\$385,000.00	
Cash Receipts and Transfers ...	18,022.95	15,108.52	(1) \$2,914.43
Transfers from Bond Issue	39,823.69	39,823.69	
Interdepartmental Transfers ....	.....	152,495.98	(3) 152,495.98
Total Credits	\$442,846.64	\$592,428.19	\$149,581.55
Debits:			
Payrolls	\$320,240.54	\$320,240.54	
Bills and Transfers	119,026.46	118,977.04	(2) \$49.42
Interdepartmental Transfers ....	.....	152,495.98	(3) 152,495.98
Total Debits	\$439,267.00	\$591,713.56	\$152,446.56
Unexpended Balance Dec. 31, 1943	\$3,579.64	\$714.63	\$2,865.01

NOTE: Differences Explained.

(1) Auditor Credited Department with Accounts Receivable Charged in 1943	\$9,427.58	
Highway Department credited itself only with Cash Received in 1943 Applicable to Accounts Receivables	6,492.65	
Difference		\$2,934.93
Auditor Credited Estimated Revenue with Garbage Licenses and Highway Department Credited Revenue Appropriation		20.50
		\$2,914.43
(2) Auditor Charged Revenue Appropriation with Cancellation of Accounts Receivable Highway Department did not		49.42
Net Difference in Unexpended Balance December 31, 1943		\$2,865.01
(3) Interdepartmental Transfers not reflected in the Auditor's Records		

EXHIBIT J
CITY OF MANCHESTER
STATEMENT OF APPROPRIATIONS—HIGHWAY DEPARTMENT LEDGER
For the Fiscal Year Ended December 31, 1943
NON-REVENUE ACCOUNTS

	Balance from 1942	Current Appropriation	Cash Receipts and Transfers	Inter- Accounts Transfers	Total Credits	Expenditures Payrolls	Bills	Transfers to Revenue Accounts	Inter- Accounts Transfers	Total Charges	Balances Unexpended
Valley Yard Fence	\$3,000.00				\$3,000.00						\$3,000.00
New Highways—City	5,352.75	\$12,000.00	\$57.33		17,410.08	\$5,893.63	\$3,148.48	\$3,612.75		\$12,654.85	4,755.22
Highway Resurfacing—City ..		60,000.00			60,000.00	11,507.60	27,214.20	21,218.60		59,940.40	59.60
New Sewers—City	55,820.09	27,000.00	293.64		83,113.73	42,612.26	14,077.27	14,992.34		71,681.87	11,431.86
New Sidewalks—City	14.25				14.25				\$14.25	14.25	
Car Track Removal—W.P.A. ..	1,613.56		809.12		2,422.68		750.00		1,672.68	2,422.63	
New Sidewalks—W.P.A.	95.93				95.93				95.93	95.93	
New Highways—W.P.A.	1.61				1.61				1.61	1.61	
New Sewers—W.P.A.	9.56				9.56				9.56	9.56	
Purchase New Traffic Signal Lights—City	350.00				350.00				350.00	350.00	
Equipment—City	637.30	16,000.00	800.00	\$2,144.03	19,581.33		9,515.04			9,515.04	10,066.29
Totals	\$66,895.05	\$115,000.00	\$1,960.09	\$2,144.03	\$185,999.17	\$60,013.49	\$4,704.99	\$39,823.69	\$2,144.03	\$156,686.20	\$29,312.97

EXHIBIT J—SCHEDULE 1
CITY OF MANCHESTER
COMPARATIVE STATEMENT
GENERAL LEDGER WITH
HIGHWAY DEPARTMENT LEDGER
For the Fiscal Year Ended December 31, 1943
NON-REVENUE ACCOUNTS

	General Ledger	Departmental Ledger	Difference
Credits:			
Appropriation Balances Carried from 1942	\$66,895.05	\$66,895.05	
Appropriation Current	115,000.00	115,000.00	
Cash Receipts and Transfers....	1,960.09	1,960.09	
Accounts Receivable Charges ..	4,147.19	.....	(1)\$4,147.19
Inter-Accounts Transfers	2,144.03	2,144.03	.....
Total Credits	\$190,146.36	\$185,999.17	\$4,147.19
Debits:			
Payrolls	\$60,013.49	\$60,013.49	
Bills and Transfers	54,704.99	54,704.99	
Transfer to Revenue Accounts	39,823.69	39,823.69	
Accounts Receivable Transferred to Reserve for Appropriation When Collected	4,147.19	.....	(2)\$4,147.19
Inter-Accounts Transfers	2,144.03	2,144.03	
Total Debits	\$160,833.39	\$156,686.20	\$4,147.19
Appropriation Balances Un- expended	\$29,312.97	\$29,312.97	

(1)NOTE: Auditing Department Transfer of Accounts Receivable from Revenue to Non-Revenue Accounts.

(2)NOTE: Auditing Department Transfer of Non-Revenue Accounts Receivable to Reserve for Appropriation when Collected.

EXHIBIT K
CITY OF MANCHESTER
STATEMENT OF TAX RATES AND TAX LEVIES
For the Years 1933 to 1943 Inclusive

Year	Net Taxable Valuation	State	Tax Rate Per \$1,000 Assessed Valuation		Total	Tax Levy
			County	City		
1933	\$93,277,708.00	2.37	\$3.03	\$22.60	\$28.00	\$2,610,219.02
1934	95,868,758.00	2.52	2.40	23.58	28.50	2,732,267.85
1935	92,757,548.00	3.13	4.12	24.75	32.00	2,968,241.54
1936	85,038,060.00	3.58	6.65	30.77	41.00	3,486,565.44
1937	85,165,879.00	3.38	5.84	29.28	38.50	3,278,894.64
1938	85,687,111.00	2.23	6.13	31.39	39.75	3,406,082.72
1939	86,005,329.00	.21	9.51	30.28	40.00	3,440,213.16
1940	86,445,329.00	.21	9.40	29.89	39.50	3,414,598.58
1941	87,358,605.00	.19	8.38	28.93	37.50	3,275,955.86
1942	88,771,497.00	.18	6.32	29.75	36.25	3,217,988.65
1943	89,657,189.00	.17	4.92	28.76	33.85	3,034,917.51

As at December 31, 1943

Taxes Due and Payable:
On or before September 1.

Taxes Delinquent:
After September 1.

Penalty for Delinquency:
Cost after September 1 \$.20
Interest after December 1 8%

Discount:
1% before July 1.

Lien on Property:

"The real estate of every person or corporation shall be holden for all taxes assessed against the owner thereof; and all real estate to whomsoever assessed shall be holden for all taxes thereon. All such liens shall continue until one year from October first following the assessment."

Chapter 80 Section 17 of Public Laws.

Tax Limitation:

"The City of Manchester shall not become indebted in the amount exceeding five per cent on the last preceding valuation for the assessment of taxes on the polls and taxable property thereon." Article XXV of Public Statutes Relating to Cities and special acts with reference to City of Manchester.

Present Debt Limitation: \$4,482,859.45

Present Debt:

(excluding debt payable from Water Revenue)..... 2,985,000.00

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New Hampshire State Library



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